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FINANCIAL REPORT

For the Fiscal Year Ended June 30, 1975

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COUNTY OF STANISLAUS

STATE OF CALIFORNIA

Compiled by

ROBERT E. HUBBARD
County Auditor-Controller

JACK E. NEWELL
Assistant County Auditor-Controller

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OFFICE OF
AUDITOR-CONTROLLER

P. O. BOX 770 MODESTO, CALIFORNIA 95353

ROBERT E. HUBBARD, AUDITOR-CONTROLLER
JACK E. NEWELL, ASSISTANT

The Honorable Board of Supervisors
County of Stanislaus
Modesto, California

Gentlemen:

The annual Financial Report of Stanislaus County, State of California, for the fiscal year July 1, 1974, through June 30, 1975, is compiled and submitted in accordance with the provisions of Section 25253 of the California Government Code.

CONTENTS OF REPORT

The report consists of three major sections as follows:

Introductory Section

This division contains the letter of transmittal which cites legal and policy requirements and discusses, briefly, major changes and substantive highlights of the report. The Table of Contents and Organization Chart are also found here.

Financial Section

The operations of Stanislaus County for the fiscal year and the financial condition as of June 30, 1975, are reflected in this section.

This portion of the report is divided into parts which reflect the financial activity of a specific group of funds, such as general county funds, trust and agency funds, and special district funds. Each part, where applicable, consists of the following: a balance sheet of all funds; a statement of changes in fund balances; a reconciliation of cash balances, including receipts and disbursements; and a statement of revenues and expenditures. The combined balance sheet of each group of funds is in turn reflected in the "All Funds Combined Balance Sheet" shown in the Consolidated Summary Statements. A treasurer's statement of cash in the County Treasury is included in Part 1 of this section.

Statistical Section

Contained in this portion of the report is information of general interest to the reader, including comparative tables for ten-year periods of expenditures, revenues, assessed valuation, tax charges and rates, and population.

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Also shown in this section is information pertaining to the County Employees' Retirement System. Receipts and disbursements for this system are handled through the Employer's Retirement Trust Fund. The audited balance sheet shown reflects the calendar year basis under which the Retirement System records are maintained.

ACCOUNTING RESPONSIBILITY AND METHODS

The Auditor-Controller, an elected official, is the chief accounting officer of the county. He is responsible for the maintenance of accounting records and the preparation of financial reports for the county. Financial policies and procedures are based on state requirements as outlined in the manual, "Accounting Standards and Procedures for Counties," published by the State Controller's Office, Division of Local Government Fiscal Affairs.

A modified cash system of accounting is maintained for the county operating and special revenue funds, special district funds under control of the Board of Supervisor, and intragovernmental service funds.

A cash basis of accounting is maintained for all other funds in the custody of the County Treasurer, including school districts and special districts governed by local boards.

Federal Manpower Program funds are now included as part of the County Operating and Special Revenue funds.

SUBSTANTIVE HIGHLIGHTS

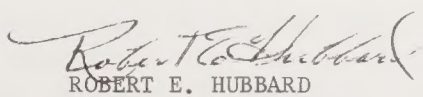
Although expenditures for most functions of local government have increased due to inflationary pressures and rising costs, it should be noted that the costs of the County's General Government function were $24,250.00 less than the prior fiscal year. These figures are detailed in Table I on page 96.

Although the county's portion of taxes collected increased by $1,133,926.00 over the prior fiscal year, the county taxes for 1975 were still below the amounts collected in either 1972 or 1973. These figures are shown in Table II on page 97.

The Treasurer's cash balance at June 30, 1975 is $58,422,089.19 as shown in Part 1, Exhibit I. This compares with an Auditor's cash balance of $44,545,064.14. The difference between these two balances is reflected in outstanding warrants.

The county General Fund Balance Available at June 30, 1975, is $7,730,044.74 as detailed in Exhibit II, Schedule A.

Respectfully submitted,



ROBERT E. HUBBARD
AUDITOR-CONTROLLER

THE MUNICIPAL FINANCE OFFICERS ASSOCIATION

OF THE UNITED STATES AND CANADA

Certifies that

THE ANNUAL FINANCIAL REPORT OF

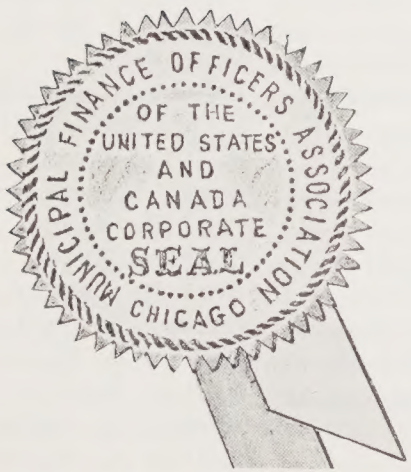
Stanislaus County, California
For the Fiscal Year Ended June 30, 1967

SUBSTANTIALLY CONFORMS TO THE PRINCIPLES AND STANDARDS OF PUBLIC FINANCIAL REPORTING AS PROMULGATED BY THE

Municipal Finance Officers Association

AND THE

National Committee on Governmental Accounting



Presented December 18, 1968

Joseph M. Lowery
Chairman, Committee on Accounting

Joseph E. Clark
Executive Director

On December 18, 1968, the Municipal Finance Officers Association of the United States and Canada awarded its Certificate of Conformance for financial reporting for the annual financial report of the County of Stanislaus for the year ended June 30, 1967. The latter report was judged to conform substantially to the high standards for financial reporting as promulgated by that association and the National Committee on Governmental Accounting. We believe our present annual report for the year ended June 30, 1975 continues to conform substantially to such standards.

DIRECTORY OF ELECTIVE AND APPOINTIVE ORFICERS

Elective Officers

Judge, Superior Court Department No. 1	Frank S. Pierson
Judge, Superior Court Department No. 2	Jeremy C. Cook
Judge, Superior Court Department No. 3	William Zeff
Judge, Superior Court Department No. 4	Francis W. Halley
Judge, Superior Court Department No. 5	Gerald V. Underwood
Judge, Superior Court Department No. 6	Norman S. Reid
State Senator	Clare L. Berryhill
Assemblyman	John E. Thurman, Jr.
Supervisor, District No. 1	Haig Arakelian, Jr.
Supervisor, District No. 2	Joash E. Paul
Supervisor, District No. 3	William C. Ulm
Supervisor, District No. 4	Raymond Simon
Supervisor, District No. 5	James J. Franzen
District Attorney	Donald N. Stahl
Sheriff, Coroner and Public Administrator	Lynn Wood
Auditor-Controller	Robert E. Hubbard
Assessor	K. V. Broadwell
Treasurer and Tax Collector	F. L. deCamp
Clerk-Recorder	Steve Nelson
Superintendent of Schools	Neal E. Wade
Judge, Modesto Municipal Court Department No. 1	Charles Stone
Judge, Modesto Municipal Court Department No. 2	Bert M. Carner, Jr.
Judge, Modesto Municipal Court Department No. 3	Carson N. Taylor
Judge, Modesto Municipal Court Department No. 4	Gordon A. Olsson
Judge, Newman-Patterson Judicial District	Reuben Swanson
Judge, Oakdale-Waterford Judicial District	Robert C. Deabenderfer
Judge, Riverbank Judicial District	Walter R. Hayes
Judge, Turlock Judicial District	J. Augustus Accurso
Constable, Ceres Judicial District	Clifford R. Ridley
Constable, Newman Judicial District	Donald W. Shaw
Constable, Oakdale-Waterford Judicial District	Rae Coslet
Constable, Patterson Judicial District	Edward Lisota
Constable, Riverbank Judicial District	Robert E. Hutcheson
Constable, Turlock Judicial District	Charles Naff
Marshal, Modesto Judicial District	Robert M. Earl

Appointive Officers

Buildings and Grounds Superintendent	Howard Selby
Chief Administrative Officer	George Gaekle
County Agricultural Commissioner	Stanley D. Ray
County Counsel	Theodore W. Martz
County Fire Warden	William Evers
County Librarian	Oscar W. J. Smaalders
County Probation Officer	Dale J. Graver
County Welfare Director	Wesley Jones
Criminal Justice Program Coordinator	Dean C. Hill
Director of Data Processing	DeGrey L. Dixon
Director of Animal Control	Lynn Wood
Director of Mental Health Services	Robert Neher
Director of Planning	Robert L. Davis, Jr.
Director of Public Works	Richard G. Barhite
Farm Advisor	Armen V. Sarquis
Health Officer	Robert W. Watson, M.D.
Honor Farm Director	Lynn Wood
Hospital Administrator	Ronald A. Pavellas
Park Director	William L. Tiernan
Personnel Officer	Charles J. Brown
Public Defender	
Public Guardian	Lynn Wood
Purchasing Agent	Willard F. Stambaugh
Safety and Civil Defense Coordinator	Robert Fries
Sealer of Weights and Measures	Stanley D. Ray
Veterans' Service Director	Ira E. Wilson

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter to Board of Supervisors 1
Directory of Elective and Appointive Officials 4
Organization Chart 8

FINANCIAL SECTION

Part 1--Treasurer's Exhibits
Exhibit I - Statement of Balance and Disposition of Cash 9
Schedule A - Detail of Cash Deposited in Banks 10

Part 2--Auditor's Exhibits--Consolidated Summary Statements
Exhibit I - All Funds Combined Balance Sheet 12
Schedule A - Statement of Cash Balances and Transactions--All Funds 14

Part 3--Auditor's Exhibits--General County
Exhibit II - County Operating and Special Revenue Funds--Combined Balance Sheet 18
Schedule A - Combined Statement of Changes in Available Fund Balance 20
Schedule B - Combined Statement of Changes in Unavailable Fund Balance 22
Schedule C - Reconciliation of Cash Balances in County Treasury 23
Schedule D - Consolidated Statement of Revenues--Estimated and Actual 24
Schedule E - Consolidated Statement of Expenditures and Encumbrances Compared with Appropriations 32
Schedule F - Reconciliation of Other Transactions Affecting Cash 44
Schedule G - Loans and Advances Receivable 45
Exhibit III - Working Capital Funds--Combined Funds Balance Sheet 46
Schedule A - Reconciliation of Cash Balances in County Treasury 47
Schedule B-1, B-2--Data Processing
Operating Statement 48
Equipment Analysis 49
Schedule C-1, C-2--Scenic Shop
Operating Statement 50
Equipment Analysis 51
Schedule D-1, D-2--Central Services
Operating Statement 52
Equipment Analysis 53
Schedule E-1, E-2--Morgan Shop
Operating Statement 54
Equipment Analysis 55
Schedule F - Other Transactions Affecting Cash 56
Exhibit IV - Enterprise Funds--Combined Balance Sheet 57
Schedule A - Reconciliation of Cash Balances in County Treasury 58
Schedule B - Equipment Analysis 58
Schedule C - Geer Road Sanitary Landfill--Operating Statement 59
Schedule D - Fink Road Sanitary Landfill--Operating Statement 60
Schedule F - Other Transactions Affecting Cash 61

Exhibit V - Highway and Bridge Bond Fund--Balance Sheet 62
Schedule A - Reconciliation of Cash Balance 62
Schedule B - Statement of Appropriations, Expenditures and Encumbrances 62
Exhibit VI - Bonded Debt 63
Statement of Bonded Indebtedness 63
Future Interest Requirements 63
Exhibit VII - Suspense and Clearing Accounts--Reconciliation of Cash Balances in County Treasury 64

Part 4--Auditor's Exhibits--Trust and Agency Funds
Exhibit VIII - Reconciliation of Cash Balances in County Treasury 66

Part 5--Auditor's Exhibits--Special District Funds
Exhibit IX - Reconciliation of Cash Balances 70
Schedule F - Other Transactions Affecting Cash 73
Schedule G - Statement of Bonded Indebtedness 74
Schedule G - Loans Payable to Stanislaus County 74

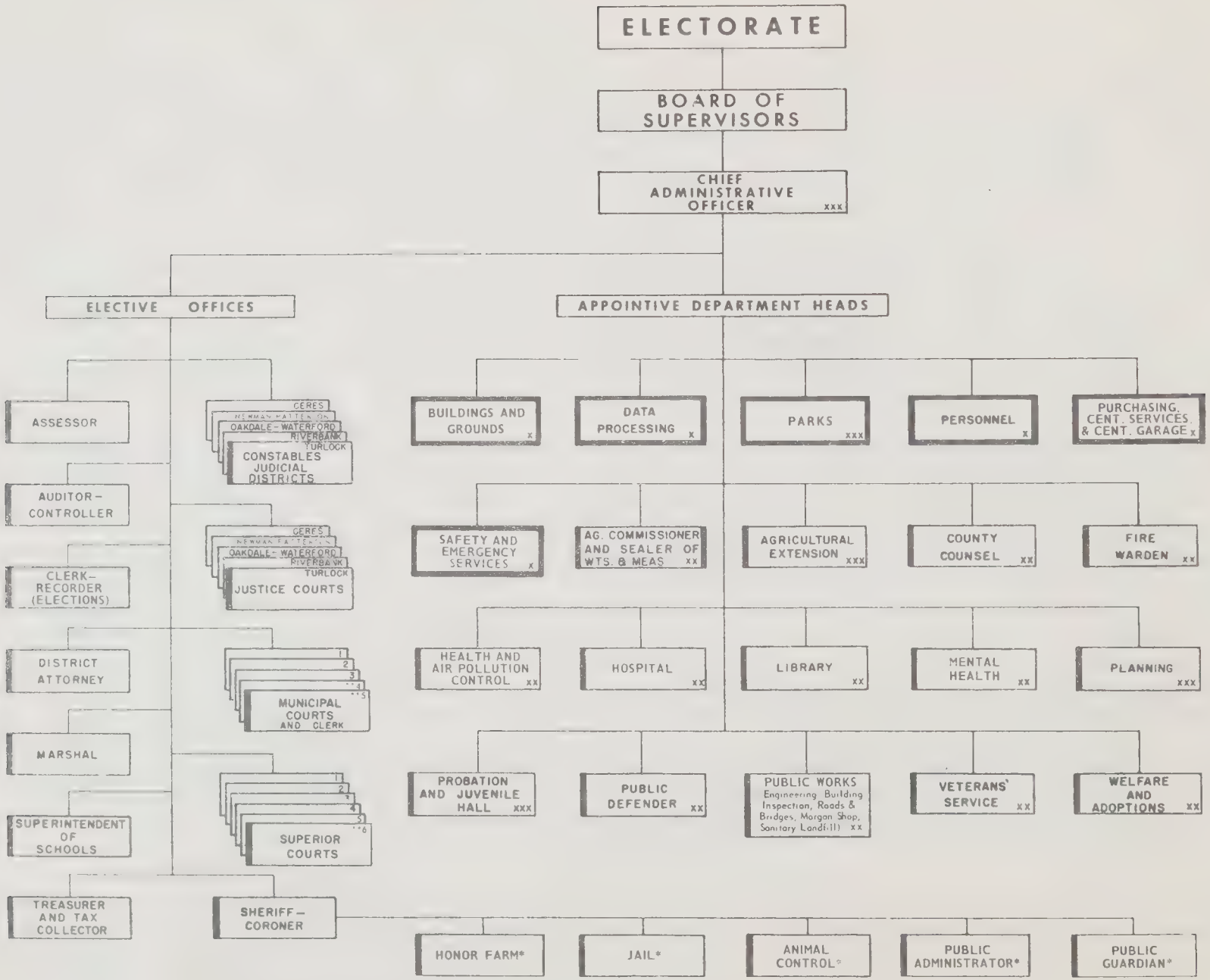
Part 6--Auditor's Exhibits--School Funds
Exhibit X - Reconciliation of Cash Balances 76
Schedule A - Bonded Indebtedness 82

Part 7--Auditor's Exhibits--Investment in Property and Equipment
Exhibit XI - Comparative Statement of General Fixed Assets 87
Schedule A - Statement of Changes in General Fixed Assets 88

STATISTICAL SECTION

Retirement Association
Exhibit I - Balance Sheet 91
Schedule A - Statement of Cash Receipts and Disbursements 92
Table I - Expenditures by Function--10 years 96
Table II - Revenues By Source--10 years 97
Table III - Tax Revenues By Source--10 years 98
Table IV - Assessed Valuation, Population and Tax Charge--Compared with Consumer Price Index--10 years 100
Table V - Property Tax Charges and Collection 10 years 101
Schedule A - Comparison of Total Tax Charge with Collections 102

ORGANIZATION OF STANISLAUS COUNTY GOVERNMENT



LEGEND

x Department Head Appointed by Chief Administrative Officer

xx Department Head Appointed by Board of Supervisors with recommendation of C.A.O.

xxx Department Head Appointed in accordance with Law or Ordinance.

*Combined with Sheriff

··Effective January 6, 1975

Budgetary Control by C.A.O.

Under Direct Supervision of C.A.O.

TREASURER'S ACCOUNTABILITY

STATEMENT OF BALANCE AND DISPOSITION OF CASH
AS OF JUNE 30, 1975

TOTAL CASH IN TREASURY, PER AUDITOR'S BALANCE SHEETS:

County Operating and Special Revenue Funds	(Exhibit II)	$ 19,394,117.77	
Intragovernmental Service Funds	(Exhibit III)	650,231.36	
Enterprise Funds	(Exhibit IV)	172,317.76	
Highway and Bridge Bond Funds	(Exhibit V)	662,152.67	
Suspense and Clearing Accounts	(Exhibit VII)	1,775,750.22	
Trust Funds	(Exhibit VIII)	4,083,491.18	
Special District Funds	(Exhibit IX)	2,148,495.32	
School Funds	(Exhibit X)	15,658,507.86	
Total Auditor's Cash in Treasury	(Exhibit I)		$ 44,545,064.14

TREASURER'S ACCOUNTING:

Cash on Hand			$ 84,199.87	
Cash in Banks:				
Active Accounts	(Schedule A)	$ 3,154.775.69		
Inactive Accounts	(Schedule A)	43,592,628.00	46,747,403.69	
Investments:				
Securities		11,551,666.67		
Hills Ferry Cemetary Endowment		426.57		
Patterson Cemetary Endowment		19,442.46		
County Bonds		17,000.00		
Warrants		1,949.93	11,590,485.63	
Total Treasurer's Cash Balance			$ 58,422,089.19	
Less: Outstanding Warrants	(Auditor's Exhibit I)		$ 13,877,025.05	
Treasurer's Adjusted Balance				$ 44,545,064.14

CASH IN BANKS
DETAIL OF DEPOSITS
JUNE 30, 1975

Bank	Amount of Deposit		
	Active	Inactive	Total
Bank of America			
Modesto (Tenth Street)		$ 9,440,000.00	
Modesto (Westside)		200,000.00	
Oakdale		200,000.00	
Turlock		1,100,000.00	$ 10,940,000.00
Bank of California			
Ceres		1,400,000.00	
Modesto (Twelfth & J)		500,000.00	
Modesto (Westside)		257,500.00	
Turlock		1,904,402.00	4,061,902.00
Center State Bank			
Modesto		$ 200,000.00	200,000.00
Central Bank			
Modesto		$ 500,000.00	
Modesto (La Loma)		1,325,000.00	
Hughson		175,000.00	
Waterford		100,000.00	2,100,000.00
Crocker National Bank			
Modesto (Tenth & I)		$ 5,886,782.00	5,886,782.00
Farmers & Merchants Bank			
Modesto (McHenry Village)		$ 250,000.00	250,000.00
Lloyd's Bank of California			
Crows Landing		$ 100,000.00	
Newman		700,000.00	
Patterson		850,000.00	1,650,000.00
Delta National Bank			
Riverbank		$ 250,000.00	250,000.00
Security Pacific Bank			
Modesto (Fourteenth & J)		$ 2,634,648.00	
Turlock		1,200,000.00	3,834,648.00
United California Bank			
Ceres		$ 200,000.00	
Modesto	2,710,920.23	8,769,296.00	
Oakdale		100,000.00	
Turlock		350,000.00	12,130,216.23
Wells Fargo Bank			
Modesto (Eleventh & K)	443,855.46	3,500,000.00	
Modesto (McHenry Branch)		300,000.00	
Oakdale		500,000.00	
Turlock		700,000.00	5,443,855.46
TOTAL BANK DEPOSITS	$ 3,154,775.69	$ 43,592,628.00	$ 46,747,403.69

CONSOLIDATED SUMMARY STATEMENTS

ALL FUNDS COMBINED BALANCE SHEET
JUNE 30, 1975

	Total	Operating & Special Revenue Funds (Except Bond) Exhibit II	Intragovernmental Service Funds Exhibit III	Enterprise Funds Exhibit IV	Highway & Bridge Bond Fund Exhibit V
ASSETS					
Cash In Treasury	$ 44,545,064.14	$ 19,394,117.77	$ 650,231.36	$ 172,317.76	$ 662,152.67
Imprest Cash	97,847.00	97,472.00		200.00	
Accounts Receivable	949,062.05	913,638.80		35,423.25	
Loans and Advances Receivable	193,708.72	193,708.72			
Advances to Other Funds	1,632,438.74	1,632,438.74			
Deposits with Others	642,577.00	642,577.00			
Inventory--Materials and Supplies	526,240.62	339,823.55	186,417.07		
Land	3,411,307.55			361,310.90	
Reserve for Amortization	(116,480.00)			(116,480.00)	
Structures and Improvements	17,460,235.95		62,963.27	102,125.89	
Reserve for Depreciation	(63,827.67)		(29,487.27)	(34,340.40)	
Equipment	5,323,660.48		2,305.289.55	4,389.31	
Reserve for Depreciation	(1,305,042.33)		(1,304,423.36)	(618.97)	
Deferred Debits	143,794.05			143,794.05	
Future Bond and Interest Requirements	2,034,882.50				
Total	$ 75,475,468.80	$ 23,213,776.58	$ 1,870,990.62	$ 668,121.79	$ 662,152.67
LIABILITIES AND EQUITIES					
Accounts Payable--Current	$ 118,368.75	$ 111,991.76	$	$ 6,376.99	$
Accounts Payable--Long Term	377,440.39			377,440.39	
Bonds Payable	1,820,000.00				
Bond Interest Payable	214,882.50				
Investment in Fixed Assets	23,359,125.06				
Reserve for Encumbrances	9,182,454.20	8,366,269.94	191,311.19	21,472.46	603,400.61
Fund Balance--Unavailable	3,055,071.30	2,996,119.24		200.00	58,752.06
Fund Balance--Available	35,405,815.22	11,739,395.64			
Contributed Assets--General Fund	1,632,438.74		1,626,469.63	5,969.11	
Contributed Assets--Other	80,132.60			80,132.60	
Retained Earnings	229,740.04		53,209.80	176,530.24	
Total	$ 75,475,468.80	$ 23,213,776.58	$ 1,870,990.62	$ 668,121.79	$ 662,152.67

Bonded Debt Exhibit VI	Suspense Funds Exhibit VII	Trust Funds Exhibit VIII	Special Districts Exhibit IX	School Funds Exhibit X	Fixed Assets Exhibit XI
	$ 1,775,750.22	$ 4,083,491.18	$ 2,148,495.32	$ 15,658,507.86	
			175.00		
					$ 3,049,996.65
					17,295,146.79
					3,013,981.62
$ 2,034,882.50					
$ 2,034,882.50	$ 1,775,750.22	$ 4,083,491.18	$ 2,148,670.32	$ 15,658,507.86	$ 23,359,125.06
$	$	$	$	$	$
1,820,000.00					
214,882.50					
					23,359,125.06
	1,775,750.22	4,083,491.18	2,148,670.32	15,658,507.86	
$ 2,034,882.50	$ 1,775,750.22	$ 4,083,491.18	$ 2,148,670.32	$ 15,658,507.86	$ 23,359,125.06

STATEMENT OF CASH BALANCES AND TRANSACTIONS--ALL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 1975

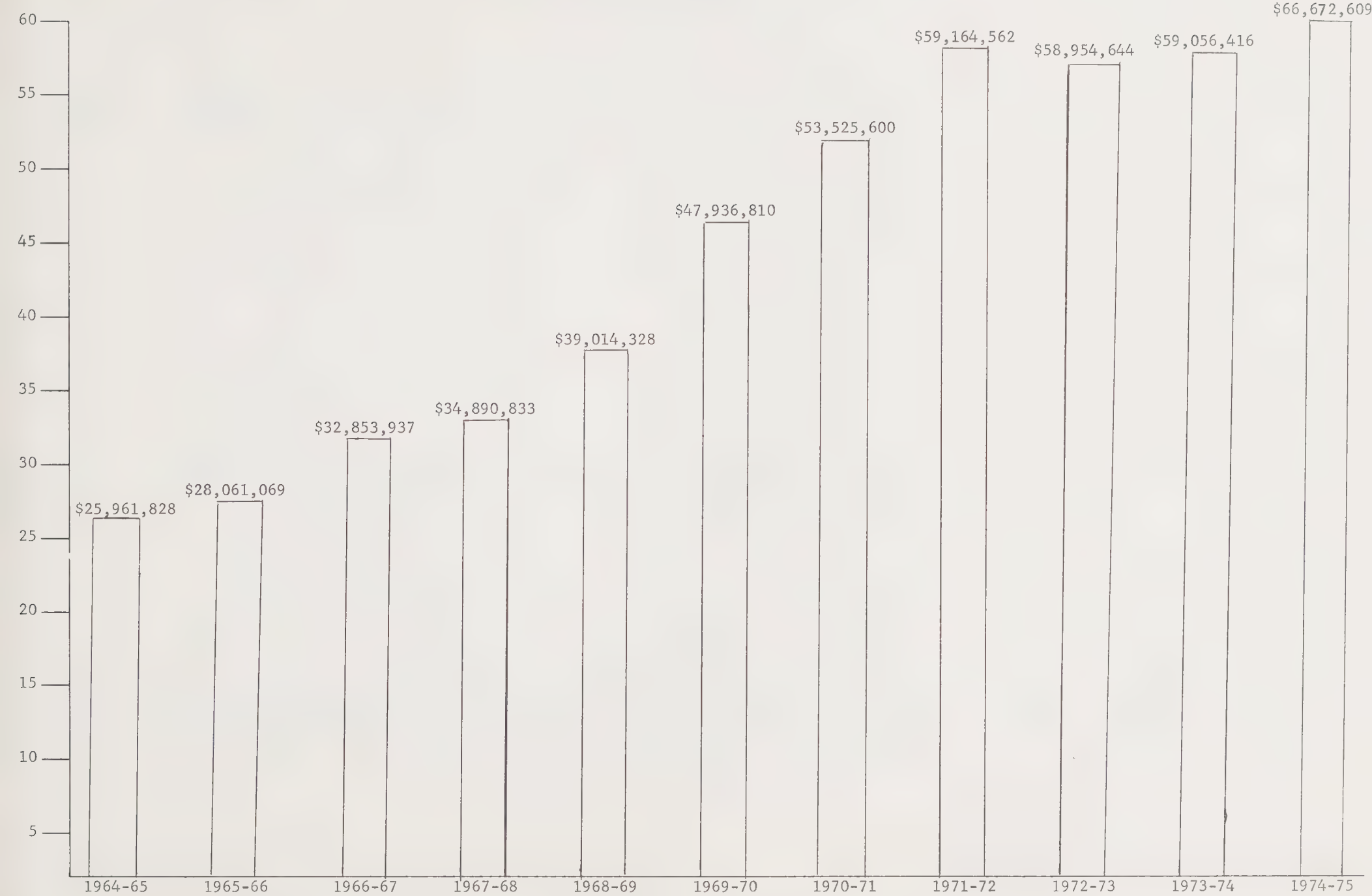
	Auditor's Balance July 1, 1974	Receipts	Disbursements
COUNTY OPERATING AND SPECIAL REVENUE FUNDS (1)	$ 19,115,647.70	$ 68,617,171.24	$ 66,684,477.42
INTRAGOVERNMENTAL SERVICE FUNDS (2)	358,637.55	1,942,184.35	1,997,972.44
ENTERPRISE FUNDS (3)	141,263.75	430,424.86	418,830.72
SUSPENSE AND CLEARING ACCOUNTS (4)	1,666,795.18	163,029,083.38	162,920,128.34
SPECIAL DISTRICTS' FUNDS (5)	1,814,263.10	3,440,634.54	3,045,793.24
SCHOOL FUNDS (6)	20,574,746.59	218,553,973.37	223,470,212.04
TRUST FUNDS (7)	3,616,725.57	41,651,145.72	41,184,380.11
GRAND TOTAL	$ 47,288,079.44	$ 497,664,617.46	$ 499,721,794.31

(1) See Exhibit II, Schedule C.
(2) See Exhibit III
(3) See Exhibit IV
(4) See Exhibit VII
(5) See Exhibit IX
(6) See Exhibit X
(7) See Exhibit VIII

*See Schedule F of various Exhibits.

Other Transactions*	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
$ (992,071.08)	$ 20,056,270.44	$ 0	$ 20,056,270.44
347,381.90	650,231.36	0	650,231.36
19,459.87	172,317.76	0	172,317.76
	1,775,750.22	3,507,692.82	5,283,443.04
(60,609.08)	2,148,495.32	115,185.04	2,263,680.36
	15,658,507.86	9,954,912.21	25,613,420.07
	4,083,491.18	299,234.98	4,382,726.16
$ (685,838.39)	$ 44,545.064.14	$ 13,877,025.05	$ 58,422,089.19

GENERAL COUNTY



NET EXPENDITURES

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED BALANCE SHEET
JUNE 30, 1975

	Total	General	Road	Litter Cleanup	Debt Service	County Fire Service
ASSETS						
Cash In Treasury (1)	$19,394,117.77	$10,160,274.39	$2,321,397.99	$2,387.80	$53,920.53	$5,632.79
Imprest Cash	97,472.00	97,457.00	15.00			
Accounts Receivable	913,638.80	7,432.50	6,326.62			
Deposits with Others	642,577.00		642,577.00			
Loans and Advances Receivable	193,708.72	152,294.42	41,414.30			
Inventory--Materials and Supplies	339,823.55	231,409.68	108,413.87			
Advances to Intragovernmental Service Funds/Enterprise Funds	1,632,438.74	1,632,438.74				
Total	$23,213,776.58	$12,281,306.73	$3,120,144.78	$2,387.80	$53,920.53	$5,632.79
LIABILITIES AND EQUITIES						
Accounts Payable	$ 111,991.76	$ 1,801.61	$ 110,190.15	$	$	$
Reserve for Encumbrances	8,366,269.94	1,735,860.54	2,293,920.68			
Fund Balance--Unavailable (2)	2,996,119.24	2,813,599.84	149,843.17	2,387.80	27,551.06	
Fund Balance--Available (3)	11,739,395.64	7,730,044.74	566,190.78	-0-	26,369.47	5,632.79
Total	$23,213,776.58	$12,281,306.73	$3,120,144.78	$2,387.80	$53,920.53	$5,632.79

(1) See Auditor's Exhibit II, Schedule C

(2) See Auditor's Exhibit II, Schedule B

(3) See Auditor's Exhibit II, Schedule A

Fish and Game	General Revenue Sharing	Drug Enforcement	County Superintendent of Schools	Off-Highway Vehicle Fund	Federal Manpower Programs	School Liaison Aide	In Custody Counselor	Big Brothers of Modesto
$5,424.45	$6,476,803.34	$(14,713.75)	$ 0	$ 3,692.42	$375,578.55	$1,985.49	$2,185.55	$(451.78)
	884,651.00	14,713.75						514.93
$5,424.45	$7,361,454.34	$ 0	$ 0	$ 3,692.42	$375,578.55	$1,985.49	$2,185.55	$ 63.15
$	$	$	$	$	$	$	$	$
162.00	4,335,986.72	172.00	168.00					
				2,737.37				
5,262.45	3,025,467.62	(172.00)	(168.00)	955.05	375,578.55	1,985.49	2,185.55	63.15
$5,424.45	$7,361.454.34	$ 0	$ 0	$ 3,692.42	$375,578.55	$1,985.49	$2,185.55	$ 63.15

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN AVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1975

	General	Road	Litter Cleanup	Debt Service	County Fire Service	Fish and Game
FUND BALANCE AVAILABLE, 7/1/74	$ 8,764,680.33	$ 744,429.37	$ 477.24	$ 38,281.06	$ 8,494.92	$ 3,906.60
Add:						
Excess Appropriations Over Expenditures, Encumbrances and Cost Applied (2)	3,543,162.13	133,608.73		3,722.80		5,005.85
Excess Revenue Over Estimated Revenue (1)	3,923,735.29	390,762.82		22,646.67	5,632.87	257.00
Decrease in Unavailable Fund Balance (3)				8,437.94		
Total Additions	$ 7,466,897.42	$ 524,371.55	$	$ 34,807.41	$ 5,632.87	$ 5,262.85
TOTAL BEGINNING FUND BALANCE AND ADDITIONS	$16,231,577.75	$ 1,268,800.92	$ 477.24	$ 73,088.47	$ 14,127.79	$ 9,169.45
Less:						
Appropriations from Beginning Balances	$ 8,395,767.05	$ 661,672.00	$ (500.00)	$ 46,719.00	$ 8,495.00	$ 3,907.00
Excess Estimated Revenue Over Revenue (1)			112.10			
Excess Expenditures, Encumbrances and Cost Applied Over Appropriations (2)						
Increase in Unavailable Fund Balance (3)	105,765.96	40,938.14	865.14			
Total Reductions	$ 8,501,533.01	$ 702,610.14	$ 477.24	$ 46,719.00	$ 8,495.00	$ 3,907.00
FUND BALANCE AVAILABLE, 6/30/75	$ 7,730,044.74	$ 566,190.78	$ -0-	$ 26,369.47	$ 5,632.79	$ 5,262.45

(1) See Auditor's Exhibit II, Schedule D

(2) See Auditor's Exhibit II, Schedule E

(3) See Auditor's Exhibit II, Schedule B

General Revenue Sharing	Federal Manpower Programs	Drug Enforcement	County Superintendent of Schools	Off-Highway Vehicle Fund	Big Brothers of Modesto	School Liaison Aide	In Custody Counselor
$ 1,500,500.00	$ 4,430.07	$ (20,962.00)	$ (7,706.52)	$ 2,737.37	$ -0-	$ -0-	$ -0-
1,759,414.73	2,220,869.61					1,985.49	2,185.55
1,266,052.89		36,188.27		955.05	22,661.66		
$ 3,025,467.62	$ 2,220,869.61	$ 36,188.27	$ -0-	$ 955.05	$ 22,661.66	$ 1,985.49	$ 2,185.55
$ 4,525,967.62	$ 2,225,299.68	$ 15,226.27	$ (7,706.52)	$ 3,692.42	$ 22,661.66	$ 1,985.49	$ 2,185.55
$ 1,500,500.00	$	$	$ (7,706.52)	$	$	$	$
	1,849,721.13						
		15,398.27	168.00		22,598.51		
				2,737.37			
$ 1,500,500.00	$ 1,849,721.13	$ 15,398.27	$ (7,538.52)	$ 2,737.37	$ 22,598.51	$ -0-	$ -0-
$ 3,025,467.62	$ 375,578.55	$ (172.00)	$ (168.00)	$ 955.05	$ 63.15	$ 1,985.49	$ 2,185.55

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
COMBINED STATEMENT OF CHANGES IN UNAVAILABLE FUND BALANCE
FISCAL YEAR ENDED JUNE 30, 1975

	General	Road	Litter Cleanup	Off-Highway Vehicle Fund	Debt Service
FUND BALANCE UNAVAILABLE, 7/1/74	$ 2,707,833.88	$ 108,905.03	$ 1,522.66	$ ~~0~~	$ 35,989.00
Increases:					
Inventory	17,732.63				
Advances to Other Funds	249,871.30				
Loans Receivable		41,414.30			
General Reserve			865.14	2,737.37	
Total Increases	$ 267,603.93	$ 41,414.30	$ 865.14	$ 2,737.37	$
Decreases:					
Imprest Cash	$ 157,068.86	$	$	$	$
Loans Receivable	4,769.11				
Inventory		476.16			
General Reserve					8,437.94
Total Decreases	$ 161,837.97	$ 476.16	$	$	$ 8,437.94
Net Increase or (Decrease)	*$ 105,765.96	$ 40,938.14	$ 865.14	$ 2,737.37	$ (8,437.94)
FUND BALANCE UNAVAILABLE, 6/30/75	$ 2,813,599.84	$ 149,843.17	$ 2,387.80	$ 2,737.37	$ 27,551.06

*Refer to Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

FUND	Auditor's Balance July 1, 1974	Receipts Schedule D	Disbursements Schedule E	Other Transactions* Schedule F	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
General	$10,342,981.43	$54,569,209.78	$54,910,234.43	$ 158,317.61	$10,160,274.39		$10,160,274.39
Road	2,716,113.93	3,815,946.82	3,946,511.95	(264,150.81)	2,321,397.99		2,321,397.99
Litter Cleanup	1,999.90	387.90	-0-		2,387.80		2,387.80
Debt Service	74,270.06	299,092.67	319,442.20		53,920.53		53,920.53
County Fire Service	8,494.92	142,224.87	145,087.00		5,632.79		5,632.79
Fish and Game	3,906.60	2,350.00	832.15		5,424.45		5,424.45
General Revenue Sharing	5,308,041.38	4,996,052.89	2,942,639.93	(884,651.00)	6,476,803.34		6,476,803.34
Drug Enforcement	(10,122.63)	275,936.64	275,936.64	(4,591.12)	(14,713.75)		(14,713.75)
Superintendent of Schools	(7,706.52)	322,004.09	314,297.57		-0-		-0-
Off-Highway Vehicle	2,737.37	955.05	-0-		3,692.42		3,692.42
Special Public Library Grant	(3,519.17)			3,519.17	-0-		-0-
Federal Manpower Programs:							
P.E.P. V	-0-	952,143.71	952,043.71		100.00		100.00
P.E.P. VI	-0-	6,784.52	6,784.52		-0-		-0-
Operation Manpower Planning	4,430.07	5,554.00	9,984.07		-0-		-0-
Summer Program for Youth		485,300.22	485,300.22		-0-		-0-
C.E.T.A. One		1,240,000.00	906,153.34		333,846.66		333,846.66
C.E.T.A. Two		1,228,636.53	1,223,666.52		4,970.01		4,970.01
C.E.T.A. Six		223,653.89	186,992.01		36,661.88		36,661.88
School Liaison Aide		10,831.81	8,846.32		1,985.49		1,985.49
In Custody Counselor		17,444.19	15,258.64		2,185.55		2,185.55
Big Brothers of Modesto		22,661.66	22,598.51	(514.93)	(451.78)		(451.78)
County Highway & Bridge Fund	674,020.36		11,867.69		662,152.67		662,152.67
Total	$19,115,647.70	$68,617,171.24	$66,684,477.42	$(992,071.08)	$20,056,270.44**	-0-	$20,056,270.44

*See Schedule F of various Exhibits.
**Total excluding County Highway & Bridge Fund = $19,394,117.77.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
TAXES			
Property Taxes--Current--Secured	$14,713,972.85	$15,012,853.07	$ 298,880.22
Property Taxes--Current--Unsecured	1,274,906.69	1,430,973.65	156,066.96
Property Taxes--Prior--Secured	491,329.66	406,734.72	(84,594.94)
Property Taxes--Prior--Unsecured	36,091.29	15,745.19	(20,346.10)
Penalties and Costs	125,000.00	59,952.75	(65,047.25)
Sales Tax	1,750,000.00	2,208,794.39	458,794.39
Franchises	70,000.00	84,397.97	14,397.97
Property Transfer Tax	150,000.00	130,837.64	(19,162.36)
Occupancy Tax	18,000.00	29,674.21	11,674.21
Total	$18,629,300.49	$19,379,963.59	$ 750,663.10
LICENSES AND PERMITS			
Animal Licenses	$ 12,000.00	$ 22,691.00	$ 10,691.00
Business Licenses	3,000.00	1,388.50	(1,611.50)
Construction Permits	100,000.00	128,300.70	28,300.70
Road Privileges and Permits	4,500.00	3,870.00	(630.00)
Zoning Permits	4,000.00	7,725.00	3,725.00
Other Licenses and Permits	14,500.00	65,987.35	51,487.35
Total	$ 138,000.00	$ 229,962.55	$ 91,962.55
FINES, FORFEITS, AND PENALTIES			
Vehicle Code Fines	$ 490,000.00	$ 670,411.17	$ 180,411.17
Other Court Fines	107,893.00	129,500.01	21,607.01
Forfeitures and Penalties	20,000.00	24,358.00	4,358.00
Total	$ 617,893.00	$ 824,269.18	$ 206,376.18
REVENUE FROM USE OF MONEY AND PROPERTY			
Interest	$ 1,583,473.96	$ 2,966,319.06	$1,382,845.10
Rents and Concessions	22,640.00	45,003.37	22,363.37
Total	$ 1,606,113.96	$ 3,011,322.43	1,405,208.47

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE			
Abandoned Vehicle Claim	$ 12,600.00	$ 4,080.00	$ (8,520.00)
Aid for Agriculture	46,000.00	86,330.02	40,330.02
Aid for Crippled Children	282,125.00	309,887.74	27,762.74
Aid to the Disabled	3,000.00	(2,037.49)	(5,037.49)
Aid for Tuberculosis	4,000.00	313.46	(3,686.54)
Aid for Veterans' Affairs	6,500.00	6,959.86	459.86
Alcoholic Beverage Licenses	30,000.00	40,837.86	10,837.86
Business Inventory Tax Relief	1,343,706.28	1,380,454.76	36,748.48
California Office of Traffic Safety	-0-	16,975.74	16,975.74
CCCJ--Probation Grant: Vocational Resources	258.04	13,815.29	13,557.25
Child Health & Disability Prevention	62,778.00	24,375.09	(38,402.91)
Cigarette Tax	240,000.00	249,613.89	9,613.89
Defense Attorney Fees	3,000.00	2,756.51	(243.49)
Drug Enforcement	20,172.00	20,833.00	661.00
Health Administration	40,000.00	117,334.00	77,334.00
Highway Users' Tax	2,200,686.00	2,397,955.15	197,269.15
Homeowners' Tax Relief	1,847,127.36	1,847,931.36	804.00
Home Program	50,000.00	26.00	(49,974.00)
Incentive Support Enforcement	-0-	79,757.01	79,757.01
Institutional Deputy Program	17,339.84	15,407.79	(1,932.05)
Local Transportation Claim	590,000.00	590,000.00	-0-
Mandated Costs	-0-	134,283.29	134,283.29
Mental Health	2,036,302.00	1,619,891.98	(416,410.02)
Motor Vehicle "In Lieu" Tax	1,200,000.00	1,458,383.30	258,383.30
Off Highway License Fee "In Lieu" Tax	2,000.00	4,788.80	2,788.80
Open Space Subvention	225,000.00	547,148.00	322,148.00
Other CCCJ Grants	2,624.00	-0-	(2,624.00)
Other "In Lieu" Tax	3,015.55	1,034.56	(1,980.99)
Probation Grant: In-Custody Counselor	17,444.19	17,444.19	-0-
Probation--Intensive Supervision	330,000.00	308,470.14	(21,529.86)
Probation Grant: School Liaison Aide	10,831.81	10,831.81	-0-
Special Circumstances	12,500.00	56,389.33	43,889.33
Special Shelter Payments	140,000.00	-0-	(140,000.00)
Tax Assistance	47,500.00	-0-	(47,500.00)
Topics Funds	-0-	(30,197.00)	(30,197.00)
Trailer Coach "In Lieu" Tax	130,000.00	180,671.84	50,671.84
Welfare--Aid for Aged	-0-	7,455.64	7,455.64
Welfare--Aid for Blind	2,000.00	(189.46)	(2,189.46)

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
AID FROM OTHER GOVERNMENTAL AGENCIES			
STATE, Continued			
Welfare--Aid for Children--Boarding Homes	$ 263,750.00	$ 261,943.05	$ (1,806.95)
Welfare--Aid for Needy Children--Family Group	3,774,400.00	3,960,633.19	186,233.19
Welfare--Aid for Needy Children--Unemployed Fathers	856,800.00	763,342.86	(93,457.14)
Welfare Administration--Various	1,469,907.00	881,886.55	(588,020.45)
Total	$17,323,367.07	$17,387,819.11	$ 64,452.04
FEDERAL			
Aid for Construction	-0-	167,500.00	167,500.00
Aid to the Disabled	6,000.00	2,594.92	(3,405.08)
Civil Defense	4,500.00	6,732.55	2,232.55
Council Criminal Justice	109,925.00	135,523.07	25,598.07
C S C S Intern Grant	-0-	5,950.41	5,950.41
Cuban Refugee	20,000.00	4,683.00	(15,317.00)
Drug Enforcement	207,467.37	252,261.12	44,793.75
Federal Manpower Programs	5,991,794.00	4,164,734.53	(1,827,059.47)
Flood Control Land Receipts	-0-	15,816.29	15,816.29
General Revenue Sharing	3,400,000.00	4,442,999.00	1,042,999.00
Grazing Fees	-0-	138.70	138.70
Health Administration	20,000.00	21,559.50	1,559.50
"In Lieu" Taxes	8,309.64	10,610.63	2,300.99
Mental Health	442,988.00	283,642.00	(159,346.00)
Other CCCJ Grants	33,596.33	20,656.28	(12,940.05)
P.E.P. Fringe Benefits Received	-0-	10,706.13	10,706.13
Special Shelter Programs	8,500.00	-0-	(8,500.00)
Traffic Safety Grant	54,998.00	987.50	(54,010.50)
Welfare--Administration--Various	4,291,824.00	4,574,303.00	282,479.00
Welfare--Aid for Aged	-0-	(185.06)	(185.06)
Welfare--Aid for Blind	-0-	(946.50)	(946.50)
Welfare--Aid for Children--Boarding Homes	379,800.00	396,975.59	17,175.59
Welfare--Aid for Needy Children--Family Group	5,600,000.00	5,822,650.80	222,650.80
Welfare--Aid for Needy Children--Unemployed Fathers	831,600.00	1,053,293.51	221,693.51
Total	$21,411,302.34	$21,393,186.97	$ (18,115.37)
Total Aid From Other Governmental Agencies	38,734,669.41	38,781,006.08	46,336.67

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
CHARGES FOR CURRENT SERVICES			
Administrative--P.E.P. & C.E.T.A.	$ -0-	$ 7,204.77	$ 7,204.77
Adoption Fees	5,000.00	7,700.00	2,700.00
Agricultural Services	10,000.00	23,403.24	13,403.24
Assessment and Tax Collection Fees	2,000.00	3,929.42	1,929.42
Auditing and Accounting Fees	4,000.00	4,991.85	991.85
Burials	1,200.00	4,235.50	3,035.50
Civil Process Services	39,500.00	56,020.53	16,520.53
Collection Services	100.00	845.36	745.36
Court Fees and Costs	151,200.00	228,258.22	77,058.22
Crippled Children's Services	21,000.00	20,732.11	(267.89)
Educational Services	13,000.00	9,028.73	(3,971.27)
Election Services	10,000.00	31,063.99	21,063.99
Environmental Reports	-0-	3,475.00	3,475.00
Estate Fees	5,000.00	10,998.01	5,998.01
Fingerprints	4,000.00	5,338.00	1,338.00
Health Fees	65,000.00	68,611.70	3,611.70
Humane Services	12,500.00	49,690.54	37,190.54
Inheritance Tax Fees	16,500.00	20,255.32	3,755.32
Institutional Care and Services	3,253,000.00	4,286,762.86	1,033,762.86
Law Enforcement Services	5,000.00	14,636.71	9,636.71
Legal Services	5,000.00	17,860.32	12,860.32
Library Services	43,500.00	66,747.47	23,247.47
Mental Health Services	1,014,489.00	684,377.96	(330,111.04)
Other Administrative Services	-0-	89,995.82	89,995.82
Other--Various	-0-	2,215.87	2,215.87
Planning and Engineering Services	12,000.00	50,978.71	38,978.71
Recording Fees	168,000.00	175,354.50	7,354.50
Road and Street Services	-0-	387.59	387.59
Parks and Recreation	84,550.00	130,683.07	46,133.07
Total	$ 4,945,539.90	$ 6,075,783.17	$ 1,130,244.17
OTHER REVENUE			
Assigned Counsel Reimbursement	$ -0-	$ 2,003.64	$ 2,003.64
Cancelled Warrants and Unclaimed Money	2,000.00	6,178.79	4,178.79
Copies Preparation	-0-	3,939.91	3,939.91
Damage, Restitution, Refunds, Insurance	30,000.00	77,721.96	47,721.96
Donations and Contributions	38,371.09	48,049.04	9,677.95

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
OTHER REVENUE, Continued			
Jury Witness Fee	$ ~~0~~	$ 5,811.17	$ 5,811.17
Other Revenue--Miscellaneous	26,225.00	82,996.15	56,771.15
Other--Sales	30,000.00	67,924.08	37,924.08
Sale of Fixed Assets	~~0~~	20,239.50	20,239.50
Total	$ 126,596.09	$ 314,864.24	$ 188,268.15
GRAND TOTAL	$64,798,111.95	$68,617,171.24	$ 3,819,059.29
BREAKDOWN BY FUND			
GENERAL FUND			
Aid from Governmental Agencies	$26,132,616.21	$26,787,372.77	$ 654,756.56
Charges for Current Services	4,943,539.00	6,073,150.67	1,129,611.67
Fines, Forfeits, and Penalties	215,300.00	256,708.06	41,408.06
Licenses and Permits	133,500.00	226,092.55	92,592.55
Other Revenue	36,771.28	191,727.80	154,956.52
Revenue from Use of Money and Property	1,122,640.00	2,229,659.37	1,107,019.37
Taxes	18,061,108.00	18,804,498.56	743,390.56
Total General Fund	$50,645,474.49	$54,569,209.78	$ 3,923,735.29*
ROAD FUND			
Aid from Other Governmental Agencies	$ 2,845,684.00	$ 2,974,561.94	$ 128,877.94
Charges for Current Services	2,000.00	2,632.50	632.50
Fines, Forfeits, and Penalties	400,000.00	564,823.22	164,823.22
Licenses and Permits	4,500.00	3,870.00	(630.00)
Other Revenue	25,000.00	62,444.99	37,444.99
Revenue from Use of Money and Property	148,000.00	207,614.17	59,614.17
Total Road Fund	$ 3,425,184.00	$ 3,815,946.82	$ 390,762.82*
DEBT SERVICE FUND			
Aid from Other Governmental Agencies	$ 39,893.00	$ 39,036.90	$ (856.10)
Revenue from Use of Money and Property	35,000.00	55,654.16	20,654.16

*See Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
BREAKDOWN BY FUND			
DEBT SERVICE FUND, Continued			
Taxes	$ 201,553.00	$ 204,401.61	$ 2,848.61
Total Debt Service Fund	$ 276,446.00	$ 299,092.67	$ 22,646.67*
COUNTY FIRE SERVICE FUND			
Aid from Other Governmental Agencies	$ 21,024.00	$ 22,232.94	$ 1,208.94
Taxes	115,568.00	119,991.93	4,423.93
Total County Fire Service Fund	$ 136,592.00	$ 142,224.87	$ 5,632.87*
FISH AND GAME FUND			
Fines, Forfeits and Penalties	$ 2,093.00	$ 2,350.00	$ 257.00
Total Fish and Game Fund	$ 2,093.00	$ 2,350.00	$ 257.00*
LITTER CLEANUP FUND			
Fines, Forfeits and Penalties	$ 500.00	$ 387.90	$ (112.10)
Total Litter Cleanup Fund	$ 500.00	$ 387.90	$ (112.10)*
GENERAL REVENUE SHARING FUND			
Aid from Other Governmental Agencies	$ 3,400,000.00	$ 4,442,999.00	$ 1,042,999.00
Other Revenue	30,000.00	35,133.12	5,133.12
Revenue from Use of Money and Property	300,000.00	517,920.77	217,920.77
Total Revenue Sharing Fund	$ 3,730,000.00	$ 4,996,052.89	$ 1,266,052.89*

*See Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
OFF-HIGHWAY VEHICLE FUND			
Aid from Other Governmental Agencies	$ -0-	$ 955.05	$ 955.05
Total Off-Highway Vehicle Fund	$ -0-	$ 955.05	$ 955.05*
COUNTY SUPERINTENDENT OF SCHOOLS FUND			
Aid from other Governmental Agencies	$ 47,742.83	$ 47,742.83	$ -0-
Other Revenue	22,715.81	22,715.81	-0-
Revenue from Use of Money and Property	473.96	473.96	-0-
Taxes	251,071.49	251,071.49	-0-
Total County Superintendent of Schools Fund	$ 322,004.09	$ 322,004.09	$ -0- *
FEDERAL MANPOWER PROGRAMS			
C.E.T.A. One	$ 1,335,720.00	$ 1,240,000.00	$ (95,720.00)
C.E.T.A. Two	3,164,115.00	1,228,636.53	(1,935,478.47)
C.E.T A. Six	1,491,959.00	223,653,89	(1,268,305.11)
Operation Manpower Planning	-0-	5,554.00	5,554.00
P.E.P. V	-0-	952,143.71	952,143.71
P.E.P. VI	-0-	6,784.52	6,784.52
Summer Program for Youth	-0-	485,300.22	485,300.22*
Total Federal Manpower Programs	$ 5,991,794.00	$ 4,142,072.87	$(1,849,721.13)*
DRUG ENFORCEMENT UNIT FUND			
Aid from Other Governmental Agencies	$ 227,639.37	$ 273,094.12	$ 45,454.75
Other Revenue	12,109.00	2,842.52	(9,266.48)
Total Drug Enforcement Unit Fund	$ 239,748.37	$ 275,936.64	$ 36,188.27*

*See Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF REVENUES--ESTIMATED AND ACTUAL
FISCAL YEAR ENDED JUNE 30, 1975

	Estimated	Actual	Actual Over (Under) Estimated
BIG BROTHER			
Aid from Other Governmental Agencies	$ -0-	$ 22,661.66	$ 22,661.66
Total	$ -0-	$ 22,661.66	$ 22,661.66*
SCHOOL LIAISON AIDE			
Aid from Other Governmental Agencies	$ 10,831.81	$ 10,831.81	$ -0-
Total	$ 10,831.81	$ 10,831.81	$ -0-
IN CUSTODY COUNSELOR			
Aid from Other Governmental Agencies	$ 17,444.19	$ 17,444.19	$ -0-
Total	$ 17,444.19	$ 17,444.19	$ -0-
GRAND TOTAL	$64,798,111.95	$68,617,171.24	$ 3,819,059.29

*See Exhibit II, Schedule A.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year*	Total Available
GROUPED BY FUNCTION			
GENERAL			
LEGISLATIVE AND ADMINISTRATIVE			
Board of Supervisors	$ 133,822.00	$ 34,096.60	$ 167,918.60
Chief Administrative Officer	237,318.00	7,166.68	244,484.68
Total	$ 371,140.00	$ 41,263.28	$ 412,403.28
FINANCE			
Assessor	$ 1,035,068.00	$ 57,892.84	$ 1,092,960.84
Auditor-Controller	208,230.00	112,673.79	320,903.79
Purchasing Agent	86,891.00	78,191.98	165,082.98
Treasurer and Tax Collector	248,342.00	27,087.26	275,429.26
Treasurer and Tax Collector--Collections Division	164,134.00	16,606.79	180,740.79
Total	$ 1,742,665.00	$ 292,452.66	$ 2,035,117.66
COUNSEL			
County Counsel	$ 105,884.00	$ 22,839.81	$ 128,723.81
Total	$ 105,884.00	$ 22,839.81	$ 128,723.81
PERSONNEL			
Personnel	$ 181,452.00	$ 705.33	$ 182,157.33
Total	$ 181,452.00	$ 705.33	$ 182,157.33
ELECTIONS			
County Clerk	$ 244,444.00	$ 18,568.84	$ 263,012.84
Total	$ 244,444.00	$ 18,568.84	$ 263,012.84
PROPERTY MANAGEMENT			
Building and Grounds	$ 101,280.00	$ 54,700.91	$ 155,980.91
Total	$ 101,280.00	$ 54,700.91	$ 155,980.91
PLANT ACQUISITION			
Airport Improvement	$ 16,000.00	$ 134,378.00	$ 150,378.00
Capital Improvement	60,130.00	346,378.46	406,508.46
Special Revenue Sharing	5,100,000.00	3,956,415.43	9,056,415.43
Total	$ 5,176,130.00	$ 4,437,171.89	$ 9,613,301.89
PROMOTION			
Advertising County Resources	$ 12,400.00	$ 7,309.06	$ 19,709.06
Total	$ 12,400.00	$ 7,309.06	$ 19,709.06

*Includes prior year carried forward encumbrances.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 166,772.04	$ -0-	$ 1,145.38	$ 167,917.42	$ 1.18
240,778.76	(63,415.72)	117.61	177,480.65	67,004.03
$ 407,550.80	$ (63,415.72)	$ 1,262.99	$ 345,398.07	$ 67,005.21
$ 1,095,762.84	$ (703.44)	$ 198.00	$ 1,095,257.40	$ (2,296.56)
554,466.37	(312,517.01)	1,800.50	243,749.86	77,153.92
475,840.90	(456,691.49)	1,888.20	21,037.61	144,045.37
304,461.04	(54,657.55)	4,525.50	254,328.99	21,100.27
180,790.22	(176,257.00)	-0-	4,533.22	176,207.57
$ 2,611,321.37	$(1,000,826.49)	$ 8,412.20	$ 1,618,907.08	$ 416,210.58
$ 191,942.04	$ (57,879.08)	$ 29.00	$ 134,091.96	$ (5,368.15)
$ 191,942.04	$ (57,879.08)	$ 29.00	$ 134,091.96	$ (5,368.15)
$ 222,234.38	$ (284,512.30)	$ 1,600.00	$ (60,677.92)	$ 242,835.25
$ 222,234.38	$ (284,512.30)	$ 1,600.00	$ (60,677.92)	$ 242,835.25
$ 262,882.70	$ -0-	$ 30.00	$ 262,912.70	$ 100.14
$ 262,882.70	$ -0-	$ 30.00	$ 262 912.70	$ 100.14
$ 867,733.01	$ (846,937.98)	$ 3,999.51	$ 24,794.54	$ 131,186.37
$ 867,733.01	$ (846,937.98)	$ 3,999.51	$ 24,794.54	$ 131,186.37
$ -0-	$ -0-	$ 150,378.00	$ 150,378.00	$ -0-
329,052.10	-0-	3,868.00	332,920.10	73,588.36
2,942,639.93	-0-	4,335,986.72	7,278,626.65	1,777,788.78
$ 3,271,692.03	$ -0-	$ 4,490,232.72	$ 7,761,924.75	$ 1,851,377.14
$ 19,709.06	$ -0-	$ -0-	$ 19,709.06	$ -0-
$ 19,709.06	$ -0-	$ -0-	$ 19,709.06	$ -0-

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year*	Total Available
GENERAL, Continued			
OTHER GENERAL			
Retirement Board	$ 444,940.00	$ 34,531.23	$ 479,471.23
Insurance	0	232,559.44	232,559.44
Public Works-Administrative	0	11,869.58	11,869.58
Public Works-Engineering	414,851.00	4,192.69	419,043.69
Total	$ 859,791.00	$ 283,152.94	$ 1,142,943.94
TOTAL GENERAL FUNCTION	$ 8,795,186.00	$ 5,158,164.72	$13,953,350.72
PUBLIC PROTECTION			
JUDICIAL			
Superior	$ 349,900.00	$ 36,075.10	$ 385,975.10
Modesto Municipal Court	557,194.00	67,215.63	624,409.63
Justice Courts			
Newman-Patterson	46,981.00	9,505.33	56,486.33
Ceres	33,411.00	5,362.61	38,773.61
Oakdale-Waterford	50,066.00	13,871.13	63,937.13
Riverbank	20,491.00	3,507.89	23,998.89
Turlock	89,271.00	9,093.59	98,364.59
Grand Jury	15,003.00	-0-	15,003.00
County Clerk-Recorder	498,250.00	40,407.75	538,657.75
District Attorney	992,382.00	(6,219.39)	986,162.61
Family Support Division	-0-	172,053.61	172,053.61
Public Defender	194,456.00	27,124.34	221,580.34
Council on Criminal Justice	128,668.00	(18,566.02)	110,101.98
CCCJ-Diversion Planning Grant	-0-	22,251.69	22,251.69
CCCJ-Diversion Evaluation Project	-0-	7,711.56	7,711.56
Total	$ 2,976,073.00	$ 389,394.82	$ 3,365,467.82
POLICE PROTECTION			
Sheriff-Coroner	$ 2,475,803.00	$ 502,753.03	$ 2,978,556.03
Marshal	69,471.00	3,893.72	73,364.72
Constables	39,943.00	4,945.76	44,888.76
Total	$ 2,585,217.00	$ 511,592.51	$ 3,096,809.51
DETENTION AND CORRECTION			
County Jail	$ 908,482.00	$ 65,597.49	$ 974,079.49
Honor Farm	529,906.00	29,636.21	559,542.21

*Includes prior year carried forward encumbrances.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 3,726,614.23	$(3,719,559.13)	$ -0-	$ 7,055.10	$ 472,416.13
1,228,386.29	(1,211,665.05)	-0-	16,721.24	215,838.20
180,378.74	(181,677.14)	364.00	(934.40)	12,803.98
630,624.47	(491,921.09)	1,330.20	140,033.58	279,010.11
$ 5,766,003.73	$(5,604,822.41)	$ 1,694.20	$ 162,875.52	$ 980,068.42
$13,621,069.12	$(7,858,393.98)	$ 4,507,260.62	$10,269,935.76	$ 3,683,414.96
$ 356,412.88	(5,599.54)	1,128.15	351,941.49	34,033.61
615,225.57	-0-	6,045.07	621,270.64	3,138.99
54,947.38	-0-	-0-	54,947.38	1,538.95
38,773.61	-0-	-0-	38,773.61	-0-
63,840.19	-0-	96.94	63,937.13	-0-
23,998.89	-0-	-0-	23,998.89	-0-
98,058.38	-0-	304.00	98,362.38	2.21
12,777.84	-0-	-0-	12,777.84	2,225.16
537,429.49	(2,883.43)	4,267.84	538,813.90	(156.15)
982,145.83	(44,567.71)	3,296.35	940,874.47	45,288.14
166,558.34	(112,759.32)	891.13	54,690.15	117,363.46
218,521.64	-0-	1,270.00	219,791.64	1,788.70
103,625.61	-0-	-0-	103,625.61	6,476.37
22,251.69	-0-	-0-	22,251.69	-0-
5,761.31	-0-	-0-	5,761.31	1,950.25
$ 3,300,328.65	$ (165,810.00)	$ 17,299.48	$ 3,151,818.13	$ 213,649.69
$ 2,944,985.67	$ (2,235.01)	$ 8,681.50	$ 2,951,432.16	$ 27,123.87
73,300.91	-0-	-0-	73,300.91	63.81
44,888.76	-0-	-0-	44,888.76	-0-
$ 3,063,175.34	$ (2,235.01)	$ 8,681.50	$ 3,069,621.83	$ 27,187.68
965,992.49	-0-	8,087.00	974,079.49	-0-
524,344.73	(200.00)	27,593.39	551,738.12	7,804.09

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year *	Total Available
PUBLIC PROTECTION			
DETENTION AND CORRECTION, Continued			
Juvenile Hall	$ 391,406.00	$ 56,370.92	$ 447,776.92
Probation	1,093,434.00	77,605.80	1,171,039.80
Institutional Probation Officer	-0-	18,294.51	18,294.51
Probation-Intensive Supervision	337,026.00	3,675.17	340,701.17
Vocational Resources Program	-0-	28,671.00	28,671.00
School Liaison Aide	-0-	10,831.81	10,831.81
In Custody Counselor	-0-	17,444.19	17,444.19
Juvenile Diversion--North	-0-	3,718.88	3,718.88
Juvenile Diversion--South	-0-	2,062.50	2,062.50
Total	$ 3,260,254.00	$ 313,908.48	$ 3,574,162.48
FIRE PROTECTION			
Fire Warden	$ 217,702.00	$ 38,205.33	$ 255,907.33
Total	$ 217,702.00	$ 38,205.33	$ 255,907.33
PROTECTIVE INSPECTION			
Abandoned Vehilce Abatement	$ -0-	$ 12,718.56	$ 12,718.56
Agricultural Commissioner	502,357.00	47,620.06	549,977.06
Public Works-Building Division	213,260.00	13,167.21	226,427.21
Total	$ 715,617.00	$ 73,505.83	$ 789,122.83
OTHER PROTECTION			
Consumer Affairs Coordinator	$ 32,380.00	$ 1,693.63	$ 34,073.63
Office of Emergency Services	36,673.00	3,742.03	40,415.03
Fish and Game Propagation	6,000.00	-0-	6,000.00
Planning Commission	273,038.00	60,554.89	333,592.89
Animal Control	136,927.00	34,362.79	171,289.79
Drug Enforcement Unit	-0-	260,710.37	260,710.37
SCOOPER	-0-	27,579.00	27,579.00
Water Resources	15,600.00	-0-	15,600.00
Total	500,618.00	388,642.71	889,260.71
TOTAL PUBLIC PROTECTION FUNCTION	10,255,481.00	1,715,249.68	11,970,730.68
PUBLIC WAYS & FACILITIES			
ROAD CONSTRUCTION AND MAINTENANCE			
Public Works--Road and Bridge	$ 4,031,858.00	$ 2,307,183.36	$ 6,339,041.36
TOTAL PUBLIC WAYS & FACILITIES FUNCTION	$ 4,031,858.00	$ 2,307,183.36	$ 6,339,041.36

*Includes prior year carried forward encumbrances.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 431,217.44	$ -0-	$ 2,201.79	$ 433,419.23	$ 14,357.69
1,167,718.01	(15,870.18)	644.00	1,152,491.83	18,547.97
18,294.51	-0-	-0-	18,294.51	-0-
327,204.88	-0-	18.00	327,222.88	13,478.29
13,815.29	-0-	-0-	13,815.29	14,855.71
8,846.32	-0-	-0-	8,846.32	1,985.49
15,258.64	-0-	-0-	15,258.64	2,185.55
2,903.39	-0-	-0-	2,903.39	815.49
320.31	-0-	-0-	320.31	1,742.19
$ 3,475,916.01	$ (16,070.18)	$ 38,544.18	$ 3,498.390.01	$ 75,772.47
$ 395,330.55	$ (145,087.00	$ 835.00	$ 251,078.55	$ 4,828.78
$ 395,330.55	$ (145,087.00)	$ 835.00	$ 251,078.55	$ 4,828.78
$ 11,010.50	$ (2,493.68)	$ 66.00	$ 8,582.82	$ 4,135.74
548,641.23	-0-	222.00	548.863.23	1,113.83
213,745.97	-0-	-0-	213,745.97	12,681.24
$ 773,397.70	$ (2,493.68)	$ 288.00	$ 771,192.02	$ 17,930.81
$ 30,338.25	$ -0-	$ 7.00	$ 30,345.25	$ 3,728.38
39,377.76	-0-	-0-	39,377.76	1,037.27
832.15	-0-	162.00	994.15	5,005.85
332,216.35	-0-	88.00	332,304.35	1,288.54
170,256.27	-0-	459.00	170,715.27	574.52
275,936.64	-0-	172.00	276,108.64	(15,398.27)
20,656.28	-0-	-0-	20,656.28	6,922.72
12,535.54	-0-	-0-	12,535.54	3,064.46
$ 882,149.24	$ 0	$ 888.00	$ 883,037.24	$ 6,223.47
$11,890,297.49	$ (331,695.87)	$ 66,536.16	$11,625,137.78	$ 345,592.90
$ 4,163,257.83	$ (216,745.88)	$ 2,293,920.68	$ 6,240,432.63	$ 98,608.73
$ 4,163,257.83	$ (216,745.88)	$ 2,293,920.68	$ 6,240,432.63	$ 98,608.73

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year *	Total Available
HEALTH AND SANITATION			
HEALTH			
Health Department	$ 1,109,148.00	$ 155,284.42	$ 1,264,432.42
Child Health/Disability Prevention	-0-	63,082.40	63,082.40
Mental Health	2,098,825.00	98,445.33	2,197,270.33
Drug Abuse	450,746.00	5,579.00	456,325.00
Socialization and Rehabilitation	182,354.00	15,726.76	198,080.76
Alcoholic Treatment Program	493,969.00	61,061.90	555,030.90
Total	$ 4,335,042.00	$ 399,179.81	$ 4,734,221.81
SANITATION			
Contribution to Fink Road Landfill	$ 19,297.00	$ -0-	$ 19,297.00
Total	$ 19,297.00	$ -0-	$ 19,297.00
TOTAL HEALTH AND SANITATION FUNCTION	$ 4,354,339.00	$ 399,179.81	$ 4,753,518.81
PUBLIC ASSISTANCE			
ADMINISTRATION			
Welfare Administration	$ 7,444,335.00	$ 321,114.00	$ 7,765,449.00
Total	$ 7,444,335.00	$ 321,114.00	$ 7,765,449.00
DIRECT FINANCIAL AID			
Aid to Aged	-0-	-0-	-0-
Aid to Families with Dependent Children--F.G.	11,200,000.00	-0-	11,200,000.00
Aid to Families with Dependent Children--U	2,100,000.00	-0-	2,100,000.00
Aid to Children in Boarding Homes and Institutions	1,055,000.00	-0-	1,055,000.00
Aid to Disabled	12,000.00	-0-	12,000.00
Adoptions	1,000.00	-0-	1,000.00
Cuban Refugee Program	20,000.00	-0-	20,000.00
Special Circumstances	200,000.00	107,948.00	307,948.00
Medical Assistance	4,041,940.00	222,345.74	4,264,285.74
Home Program	50,000.00	-0-	50,000.00
Contribution to Others	1,523,171.00	-0-	1,523,171.00
General Relief	377,500.00	65,146.25	442,646.25
Special Need--AFDC-U	1,000.00	-0-	1,000.00
Special Need-AFDC-FG	17,000.00	-0-	17,000.00
Aid to Potentially Self-Supporting Blind	2,000.00	-0-	2,000.00
Total	$20,600,611.00	$ 395,439.99	$20,996.050.99

*Includes prior year carried forward encumbrances.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 1,248,044.77	$ (8,078.18)	$ 4,175.66	$ 1,244,142.25	$ 20,290.17
39,609.90	-0-	18,997.68	58,607.58	4,474.82
1,937,470.65	(7,683.04)	18,035.50	1,947,823.11	249,447.22
335,535.86	-0-	60,730.00	396,265.86	60,059.14
194,219.21	-0-	232.00	194,451.21	3,629.55
430,349.22	-0-	49,902.81	480,252.03	74,778.87
$ 4,185,229.61	$ (15,761.22)	$ 152,073.65	$ 4,321,542.04	$ 412,679.77
$ -0-	$ -0-	$ 19,297.00	$ 19,297.00	$ -0-
$ -0-	$ -0-	$ 19,297.00	$ 19,297.00	$ -0-
$ 4,185,229.61	$ (15,761.22)	$ 171,370.65	$ 4,340,839.04	$ 412,679.77
$ 7,169,457.82	$ -0-	$ 360,081.29	$ 7,529,539.11	$ 235,909.89
$ 7,169,457.82	$ -0-	$ 360,081.29	$ 7,529,539.11	$ 235,909.89
$ (417.96)	$ -0-	$ -0-	$ (417.96)	$ 417.96
11,638,218.56	-0-	-0-	11,638,218.56	(438,218.56)
1,743,778.01	-0-	-0-	1,743,778.01	356,221.99
1,124,113.27	-0-	-0-	1,124,113.27	(69,113.27)
4,956.32	-0-	-0-	4,956.32	7,043.68
1,260.00	-0-	-0-	1,260.00	(260.00)
5,241.00	-0-	-0-	5,241.00	14,759.00
74,486.33	-0-	-0-	74,486.33	233,461.67
3,764,285.74	-0-	500,000.00	4,264,285.74	-0-
584.00	-0-	-0-	584.00	49,416.00
1,523,171.00	-0-	-0-	1,523,171.00	-0-
382,046.25	-0-	60,600.00	442,646.25	-0-
2,040.00	-0-	-0-	2,040.00	(1,040.00)
13,399.50	-0-	-0-	13,399.50	3,600.50
-0-	-0-	-0-	-0-	2,000.00
$20,277,162.02	$ -0-	$ 560,600.00	$20,837,762.02	$ 158,288.97

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year*	Total Available
PUBLIC ASSISTANCE, Continued			
HOSPITAL CARE			
Scenic General Hospital	$ 6,223,532.00	$ 692,389.43	$ 6,915,921.43
Total	$ 6,223,532.00	$ 692,389.43	$ 6,915,921.43
PUBLIC EMPLOYMENT PROGRAMS			
P.E.P.--Grant Funds	$ -0-	$ 5,991,794.00	$ 5,991,794.00
P.E.P.--County Funds	2,507.00	2,343.82	4,850.82
Total	$ 2,507.00	$ 5,994,137.82	$ 5,996,644.82
OTHER PUBLIC ASSISTANCE			
Crippled Children's Services	$ 422,710.00	$ 21,663.53	$ 444,373.53
Veterans' Services	77,285.00	11,119.74	88,404.74
Big Brothers of Modesto	-0-	-0-	-0-
Total	$ 499,995.00	$ 32,783.27	$ 532,778.27
TOTAL PUBLIC ASSISTANCE FUNCTION	$34,770,980.00	$ 7,435,864.51	$42,206,844.51
EDUCATION			
SCHOOL ADMINISTRATION			
Superintendent of Schools	$ 280,050.00	$ 34,247.57	$ 314,297.57
Total	$ 280,050.00	$ 34,247.57	$ 314,297.57
OTHER EDUCATION			
County Library	$ 1,480,508.00	$ 153,467.08	$ 1,633,975.08
Agricultural Extension	162,260.00	23,728.91	185,988.91
Total	$ 1,642,768.00	$ 177,195.99	$ 1,819,963.99
TOTAL EDUCATION FUNCTION	$ 1,922,818.00	$ 211,443.56	$ 2,134,261.56
RECREATION			
PARKS AND RECREATION	$ 600,563.00	$ 37,854.88	$ 638,417.88
TOTAL RECREATION FUNCTION	$ 600,563.00	$ 37,854.88	$ 638,417.88

*Includes prior year carried forward encumbrances.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 6,815,464.73	$ (285,784.46)	$ 254,833.07	$ 6,784,513.34	$ 131,408.09
$ 6,815,464.73	$ (285,784.46)	$ 254,833.07	$ 6,784,513.34	$ 131,408.09
$ 3,770,924.39	$ -0-	$ -0-	$ 3,770,924.39	$ 2,220,869.61
4,158.18	-0-	-0-	4,158.18	692.64
$ 3,775,082.57	$ -0-	$ -0-	$ 3,775,082.57	$ 2,221,562.25
$ 400,889.06	$ -0-	$ 35,121.00	$ 436,010.06	$ 8,363.47
86,383.44	-0-	-0-	86,383.44	2,021.30
22,598.51	-0-	-0-	22,598.51	(22,598.51)
$ 509,871.01	$ -0-	$ 35,121.00	$ 544,992.01	$ (12,213.74)
$38,547,038.15	$ (285,784.46)	$ 1,210,635.36	$39,471,889.05	$ 2,734,955.46
$ 314,297.57	$ -0-	$ 168.00	$ 314,465.57	$ (168.00)
$ 314,297.57	$ -0-	$ 168.00	$ 314,465.57	$ (168.00)
$ 1,544,097.27	$ -0-	$ 89,877.81	$ 1,633,975.08	$ -0-
179,683.64	-0-	6,305.27	185,988.91	-0-
$ 1,723,780.91	$ -0-	$ 96,183.08	$ 1,819,963.99	$ -0-
$ 2,038,078.48	$ -0-	$ 96,351.08	$ 2,134,429.56	$ (168.00)
$ 618,274.26	$ (1,696.00)	$ 20,195.39	$ 636,773.65	$ 1,644.23
$ 618,274.26	$ (1,696.00)	$ 20,195.39	$ 636,773.65	$ 1,644.23

COUNTY OPERATING AND SPECIAL REVENUE FUNDS (EXCEPT BOND)
CONSOLIDATED STATEMENT OF EXPENDITURES AND ENCUMBRANCES COMPARED WITH APPROPRIATIONS
FISCAL YEAR ENDED JUNE 30, 1975

	Appropriations		
	Budgeted July 1, 1974	Added (Deleted) During Year*	Total Available
DEBT SERVICE			
BOND AND INTEREST REDEMPTION			
Bond Service Expense	$ -0-	$ -0-	$ -0-
Bond Redemption	260,000.00	-0-	260,000.00
Interest Paid on Bonds	63,165.00	-0-	63,165.00
Total	$ 323,165.00	$ -0-	$ 323,165.00
TOTAL DEBT SERVICE FUNCTION	$ 323,165.00	$ -0-	$ 323,165.00
APPROPRIATION FOR CONTINGENCIES	$ 4,250,500.00	$(3,899,160.74)	$ 351,339.26
GRAND TOTAL	$69,304,890.00	$13,365,779.78	$82,670,669.78
BREAKDOWN BY FUND			
GENERAL	$59,318,230.00	$ 871,027.10	$60,189,257.10
ROAD FUND	4,031,858.00	2,342,183.36	6,374,041.36
LITTER CLEANUP	-0-	-0-	-0-
OFF-HIGHWAY VEHICLE	-0-	-0-	-0-
SUPERINTENDENT OF SCHOOLS	280,050.00	34,247.57	314,297.57
DEBT SERVICE	323,165.00	-0-	323,165.00
COUNTY FIRE SERVICE	145,087.00	-0-	145,087.00
FISH AND GAME	6,000.00	-0-	6,000.00
GENERAL REVENUE SHARING	5,200,500.00	3,837,541.38	9,038,041.38
FEDERAL MANPOWER PROGRAMS:			
P.E.P. V	-0-	-0-	-0-
P.E.P. VI	-0-	-0-	-0-
Operation Manpower Planning	-0-	-0-	-0-
Summer Program for Youth	-0-	-0-	-0-
C.E.T.A. One	-0-	1,335,720.00	1,335,720.00
C.E.T.A. Two	-0-	3,164,115.00	3,164,115.00
C.E.T.A. Six	-0-	1,491,959.00	1,491,959.00
Total Federal Manpower Programs	$ -0-	$ 5,991,794.00	$ 5,991,794.00
DRUG ENFORCEMENT	-0-	260,710.37	260,710.37
SCHOOL LIAISON AIDE	-0-	10,831.81	10,831.81
IN CUSTODY COUNSELOR	-0-	17,444.19	17,444.19
BIG BROTHERS OF MODESTO	-0-	-0-	-0-
GRAND TOTAL	$69,304,890.00	$13,365,779.78	$82,670,669.78

*Includes prior year carried forward encumbrances.
**See Exhibit II, Schedule A.
***Includes reimbursable work credits in the amount of $ 198,258.63.

Charges				
Expenditures	Cost Applied	Encumbrances	Total	Unencumbered Balance
$ 1,277.20	$ -0-	$ -0-	$ 1,277.20	$ (1,277.20)
255,000.00	-0-	-0-	255,000.00	5,000.00
63,165.00	-0-	-0-	63,165.00	-0-
$ 319,442.20	$ -0-	$ -0-	$ 319,442.20	$ 3,722.80
$ 319,442.20	$ -0-	$ -0-	$ 319,442.20	$ 3,722.80
$ -0-	$ -0-	$ -0-	$ -0-	$ 351,339.26
$75,382,687.14	$(8,710,077.41)	$ 8,366,269.94	$75,038,879.67	$ 7,631,790.11
$63,403,565.96	$(8,493,331.53)	$ 1,735,860.54	$56,646,094.97	$ 3,543,162.13**
4,163,257.83	(216,745.88)***	2,293,920.68	6,240,432.63	133,608.73**
-0-	-0-	-0-	-0-	-0-
-0-	-0-	-0-	-0-	-0-
314,297.57	-0-	168.00	314,465.57	(168.00)**
319,442.20	-0-	-0-	319,442.20	3,722.80**
145,087.00	-0-	-0-	145,087.00	-0-
832.15	-0-	162.00	994.15	5,005.85**
2,942,639.93	-0-	4,335,986.72	7,278,626.65	1,759,414.73**
952,043.71	-0-	-0-	952,043.71	(952,043.71)
6,784.52	-0-	-0-	6,784.52	(6,784.52)
9,984.07	-0-	-0-	9,984.07	(9,984.07)
485,300.22	-0-	-0-	485,300.22	(485,300.22)
906,153.34	-0-	-0-	906,153.34	429,566.66
1,223,666.52	-0-	-0-	1,223,666.52	1,940,448.48
186,992.01	-0-	-0-	186,992.01	1,304,966.99
$ 3,770,924.39	$ -0-	$ -0-	$ 3,770,924.39	$ 2,220,869.61**
275,936.64	0	172.00	276,108.64	(15,398.27)**
8,846.32	-0-	-0-	8,846.32	1,985.49**
15,258.64	-0-	-0-	15,258.64	2,185.55**
22,598.51	-0-	-0-	22,598.51	(22,598.51)
$75,382,687.14	$(8,710,077.41)	$ 8,366,269.94	$75,038,879.67	$ 7,631,790.11

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
RECONCILIATION OF OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1975

	Balances June 30, 1974	Balances June 30, 1975	Cash Increase or (Decrease)	
GENERAL FUND				
Imprest Cash	$ 254,525.86	$ 97,457.00	$ 157,068.86	
Accounts Receivable	231,266.86	7,432.50	223,834.36	
Inventory	213,677.05	231,409.68	(17,732.63)	
Loans and Advances Receivable	157,063.53	152,294.42	(1,200.00)*	
Accounts Payable	205,454.59	1,801.61	(203,652.98)	
Total				$ 158,317.61**
ROAD FUND				
Accounts Receivable	$ 4,698.90	$ 6,326.62	$ (1,627.72)	
Deposits with Others	310,801.90	642,577.00	(331,775.10)	
Inventory	108,890.03	108,413.87	476.16	
Loans Receivable		41,414.30	(41,414.30)	
Accounts Payable		110,190.15	110,190.15	
Total				$(264,150.81)**
SPECIAL PUBLIC LIBRARY GRANT				
Accounts Receivable	$ 3,519.17	$ -0-	$ 3,519.17	
Total				$ 3,519.17**
GENERAL REVENUE SHARING				
Accounts Receivable	$ -0-	$ 884,651.00	$(884,651.00)	
Total				$(884,651.00)**
DRUG ENFORCEMENT UNIT				
Accounts Receivable	$ 10,122.63	$ 14,713.75	$ (4,591.12)	
TOTAL				$ (4,591.12)**
BIG BROTHERS OF MODESTO				
Accounts Receivable	$ -0-	$ 514.93	$ (514.93)	
TOTAL				$ (514.93)**
TOTAL OTHER TRANSACTIONS AFFECTING CASH				$(992,071.08)**

*Reflects non-cash reduction (5,969.11) of Fink Rd. Landfill Loan
**See Auditor's Exhibit II, Schedule C.

COUNTY OPERATING AND SPECIAL REVENUE FUNDS
LOANS AND ADVANCES RECEIVABLE
JUNE 30, 1975

LOANS AND ADVANCES RECEIVABLE			
General Fund	$ 152,294.42		
Road Fund	41,414.30		
Total Loans and Advances Receivable			$ 193,708.72*
LOANS PAYABLE			
To General Fund:			
Geer Road Landfill (1)	$ 118,463.53		
Fink Road Landfill (2)	10,030.89		
Mountain View Fire District (3)	15,000.00		
Woodland Fire District (3)	6,000.00		
Stanislaus County Housing Authority (3)	2,800.00		
Total		$ 152,294.42	
To Road Fund:			
Alley Improvement Assessment Districts— (3)			
Colorado Avenue	$ 14,186.51		
Lincoln Estates, Block 1601-2-3-4-6	15,722.38		
Coffee Acres, A	3,273.37		
Kingsbury, Block 2806	4,445.57		
Paradise Homes, Block 4016	3,786.47		
Total		41,414.30	
Total Loans Payable			$ 193,708.72

(1) See Auditor's Exhibit IV
(2) See Auditor's Exhibit IV and Exhibit IV, Schedule F
(3) See Auditor's Exhibit IX, Schedule G
*See Auditor's Exhibit II

INTRAGOVERNMENTAL SERVICE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1975

	Total	Data Processing	Scenic Shop Motor Pool	Central Services	Morgan Shop Road Equipment
ASSETS					
Cash in Treasury: (1)	$ 650,231.36	$ 41,270.54	$ 442,852.05	$ 136,760.59	$ 29,348.18
Accounts Receivable	-0-	-0-	-0-	-0-	-0-
Inventory--Materials and Supplies	186,417.07		25,960.21	113,297.72	47,159.14
Structures and Improvements	62,963.27		61,733.27	1,230.00	
Reserve for Depreciation	(29,487.27)		(29,487.27)		
Equipment	2,305,289.55	26,004.66	897,660.12	71,349.75	1,310,275.02
Reserve for Depreciation	(1,304,423.36)	(16,502.35)	(474,537.81)	(36,496.25)	(776,886.95)
Total Assets	$ 1,870,990.62	$ 50,772.85	$ 924,180.57	$ 286,141.81	$ 609,895.39
LIABILITIES AND EQUITIES					
Accounts Payable	$	$	$	$	$
Equities:					
Contributed Assets--July 1, 1974	$ 1,382,567.44	$ 27,871.46	$ 701,411.22	$ 50,653.06	$ 602,631.70
Cash Contribution from General Fund	267,192.00	1,050.00	56,380.00	209,762.00	
Net Equipment Contribution from General Fund	(23,289.81)		(25,292.72)		2,002.91
Contributed Assets--June 30, 1975	$ 1,626,469.63	$ 28,921.46	$ 732,498.50	$ 260,415.06	$ 604,634.61
Retained Earnings--July 1, 1974	$ 300,309.08	$ 36,568.74	$ 178,960.73	$ 62,537.55	$ 22,242.06
Net Income (Loss) 1974-75 (2)	(55,788.09)	(14,717.35)	12,721.34	(36,810.80)	(16,981.28)
Retained Earnings--June 30, 1975*	$ 244,520.99	$ 21,851.39	$ 191,682.07	$ 25,726.75	$ 5,260.78
Total Liabilities and Equities	$ 1,870,990.62	$ 50,772.85	$ 924,180.57	$ 286,141.81	$ 609,895.39

(1) See Auditor's Exhibit III, Schedule A

(2) See Auditor's Exhibit III, Schedule B through E

*Includes Reserve for Encumbrances:

Data Processing	$ 137.14
Scenic Shop	152,259.00
Central Services	465.15
Morgan Shop	38,449.90
	191,311.19

INTRAGOVERNMENTAL SERVICE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1975	Treasurer's Balance June 30, 1975
Data Processing	$ 54,445.43	$ 460,933.74	$ 475,651.09	$ 1,542.46	$ 41,270.54	$ 41,270.54
Scenic Shop	227,901.13	572,838.04	560,116.70	202,229.58	442,852.05	442,852.05
Central Services	(8,086.00)	517,693.94	554,504.74	181,657.39	136,760.59	136,760.59
Morgan Shop	84,376.99	390,718.63	407,699.91	(38,047.53)	29,348.18	29,348.18
Total	$ 358,637.55	$ 1,942,184.35	$ 1,997,972.44	$ 347,381.90	$ 650,231.36	$ 650,231.36

*See Auditor's Exhibit III, Schedule F.

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE B-1

DATA PROCESSING

INCOME		
Charges to Departments	$ 433,768.23	
Outside Agencies	26,922.91	
Other Income	242.60	
Total		$ 460,933.74
EXPENSES		
Salaries and Wages	257,861.52	
Retirement	43,269.36	
Employee Group Insurance	6,242.98	
Communications	1,506.12	
Consumable Supplies	19,232.04	
Janitorial Services	6,810.56	
Insurance	3,175.58	
Maintenance--Equipment	23,147.13	
Maintenance--Structures and Grounds	5,246.10	
Office Supplies	2,844.67	
Postage	173.47	
Software	4,081.00	
Administrative Services	6,750.80	
Rents and Leases--Equipment	89,300.99	
Microfiche Expense	1,071.58	
Mileage and Travel	1,121.34	
Utilities	1,878.28	
Cartage	458.28	
Amortization	1,451.21	
Loss on Sale of Fixed Assets	28.08	
Total		$ 475,651.09
NET INCOME (Loss)		$ (14,717.35)

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE B-2

DATA PROCESSING
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1974	$ 25,544.91	$ 15,550.14		
Additions:				
Purchases	1,065.41			
Total	$ 26,610.32			
Disposals:				
Equipment Sales	$ (232.58)	$ (154.00)	$ 78.58	$ -0-
Other Disposals	(373.08)	(345.00)	-0-	(28.08)
Total	$ (605.66)			$ (28.08)
Current Year Depreciation		$ 1,451.21		
BALANCE--June 30, 1975	$ 26,004.66	$ 16,502.35		

SCENIC SHOP
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE C-1

SCENIC SHOP - MOTOR POOL

INCOME			
Charges to Departments:			
Car Pool Usage		$ 521,563.50	
Special Department Equipment Chgs.		48,940.61	
Other Revenue		2,333.93	
Total			$ 572,838.04
EXPENSES			
Salaries and Wages		83,557.95	
Retirement		14,339.08	
Employee Group Insurance		2,025.42	
Communications		983.05	
Household Expense		769.33	
Insurance		3,322.99	
Maintenance--Equipment		837.38	
Maintenance--Structures and Grounds		4,449.38	
Miscellaneous Expense		21.60	
Office Supplies		643.67	
Library and Reference Books		67.84	
Data Processing Services		1,084.30	
Administrative Services		19,040.20	
Collection Services		349.67	
Rents and Leases--Equipment		62.77	
Small Tools and Instruments		955.67	
Materials--Inventory July 1, 1974	$ 25,919.82		
Add: Purchases 1974-1975	298,727.34		
	$ 324,647.16		
Less: Inventory June 30, 1975	25,960.21	298,686.95	
Garage Expense		23.75	
Mileage & Travel		135.85	
Utilities		3,210.09	
Amortization		115,429.50	
Loss on Sale of Fixed Assets		10,120.26	
Total			$ 560,116.70
NET INCOME (Loss)			$ 12,721.34

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE C-2

SCENIC SHOP - MOTOR POOL
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1974	$ 984,625.73	$ 403,589.27		
Additions:				
New Equipment Purchases	2,222.51			
Total	$ 986,848.24			
Disposals:				
Auction Sale--Vehicles	(57,107.50)	(39,241.63)	$ 10,687.72	$ (7,178.15)
Other Disposals	(6,787.90)	(4,019.38)	1,050.00	(1,718.52)
Loss on Prior Year Disposal				(1,223.59)
Other Disposals--Vehicles Contributed	(25,292.72)			
Total	$ (89,188.12)			$ (10,120.26)
Current Year Depreciation		$ 114,209.55		
BALANCE--June 30, 1975	$ 897,660.12	$ 474,537.81		

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE D-1

CENTRAL SERVICES

INCOME			
Charges to Departments:			
Store Issues		$ 408,328.61	
Printing		53,940.47	
Quick Copy Services		34,111.54	
Messenger Services		14,895.52	
Microfilm Services		2,164.02	
Outside Agencies		4,145.78	
Gain on Sale of Fixed Assets		108.00	
Total			$ 517,693.94
EXPENSES			
Salaries and Wages		$ 77,139.66	
Retirement		13,392.35	
Employee Group Insurance		2,318.10	
Communications		945.82	
Janitorial Services		6,158.26	
Insurance		1,247.54	
Data Processing Services		3,582.66	
Maintenance--Equipment		4,477.42	
Maintenance--Structures and Grounds		2,330.73	
Quick Copy System Supplies		14,034.35	
Office Supplies		1,514.20	
Other Supplies		1,585.80	
Postage		44.64	
Administrative Service		4,617.40	
Rents and Leases--Equipment		1,317.72	
Inventory--July 1, 1974	$ 94,047.50		
Purchases	430,416.19		
	524,463.69		
Less: Inventory--June 30, 1975	113,297.72	411,165.97	
Transportation and Travel		2,002.47	
Utilities		3,058.37	
Cartage		10,86	
Amortization and Depreciation		3,560.42	
Total			$ 554,504.74
NET INCOME (Loss)			$ (36,810.80)

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE D-2

CENTRAL SERVICES
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1974	$ 61,333.12	$ 35,334.01		
Additions:				
Purchases - Cash	12,306.81			
Equipment Trade-In - Allowance	108.00			
Total	$ 12,414.81			
Disposals:				
Equipment Trade-In	$ (2,398.18)	$ (2,398.18)	$ 108.00	$ 108.00
Total	$ (2,398.18)			$ 108.00
Current Year Depreciation		$ 3,560.42		
BALANCE--June 30, 1975	$ 71,349.75	$ 36,496.25		

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE E-1

MORGAN SHOP - ROAD EQUIPMENT POOL

INCOME			
Equipment Rental		$ 376,781.07	
Scrap Sale		586.62	
Other Revenue		13,350.94	
Gain on Sale of Fixed Asset		0	
Total			$ 390,718.63
EXPENSES			
Salaries and Wages		94,869.86	
Retirement		15,232.89	
Employee Group Insurance		2,186.97	
Clothing and Personal Supplies		15.05	
Communications		248.16	
Household Expense		2,492.43	
Insurance		2,259.32	
Maintenance--Equipment		628.02	
Maintenance--Structures and Grounds		4,237.37	
Taxes & Fees		1,485.63	
Office Expense		485.62	
Administrative Services		33,704.28	
Collection Services		9.27	
Rents and Leases--Equipment		311.48	
Small Tools and Instruments		1,418.86	
Transportation and Travel		1,076.16	
Materials--Inventory July 1, 1974	$ 40,561.49		
Add: Purchases 1974-1975	171,729.76		
	212,291.25		
Less: Inventory June 30, 1975	47,159.14	165,132.11	
Utilities		3,222.44	
Amortization and Depreciation		77,850.02	
Loss on Sale of Fixed Assets		833.97	
Total			$ 407,699.91
NET INCOME (Loss)			$ (16,981.28)

INTRAGOVERNMENTAL SERVICE FUNDS
OPERATING STATEMENTS
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE E-2

MORGAN SHOP - ROAD EQUIPMENT POOL
EQUIPMENT ANALYSIS

	Equipment	Depreciation Reserve	Proceeds From Disposal	Gain or (Loss) on Disposals
BALANCE--July 1, 1974	$ 1,494,665.56	$ 994,730.28		
Additions:				
Purchases	121,299.90			
Contributed	100.00			
Total	$ 121,399.90			
Disposals:				
Equipment--Auction	(59,722.24)	$ (47,722.24)	$ 11,166.03	$ (833.97)
Equipment--Transfer	(150.00)			
Total	$ (59,872.24)			$ (833.97)
Prior Year Adjustment				
Increase	$ 2,052.91			
Decrease	(247,971.11)	$(247,971.11)		
Total	$ (245,918.20)			
Current Year Depreciation		$ 77,850.02		
BALANCE--June 30, 1975	$ 1,310,275.02	$ 776,886.95		

INTRAGOVERNMENTAL SERVICE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1975

	Balance June 30, 1974	Balance June 30, 1975	Cash Increase (Decrease)	
Data Processing:				
Equipment	$ 25,544.91	$ 26,004.66	$ (459.75)	
Equipment Depreciation Reserve	15,550.14	16,502.35	952.21	
Contributed Assets	27,871.46	28,921.46	1,050.00	
Total				$ 1,542.46*
Scenic Shop:				
Accounts Receivable	$ 12,048.59	$ -0-	$ 12,048.59	
Inventory	25,919.82	25,960.21	(40.39)	
Structures Depreciation Reserve	28,267.32	29,487.27	1,219.95	
Equipment	984,625.73	897,660.12	86,965.61	
Equipment Depreciation Reserve	403,589.27	474,537.81	70,948.54	
Contributed Assets	701,411.22	732,498.50	31,087.28	
Total				202,229.58*
Central Services:				
Inventory	$ 94,047.50	$ 113,297.72	$ (19,250.22)	
Equipment	61,333.12	71,349.75	(10,016.63)	
Equipment Depreciation	35,334.01	36,496.25	1,162.24	
Contributed Assets	50,653.06	260,415.06	209,762.00	
Total				181,657.39*
Morgan Shop:				
Inventory	40,561.49	47,159.14	(6,597.65)	
Equipment	1,494,665.56	1,310,275.02	184,390.54	
Equipment Depreciation Reserve	994,730.28	776,886.95	(217,843.33)	
Contributed Assets	602,631.70	604,634.61	2,002.91	
Total				$ (38,047.53)*
GRAND TOTAL				$ 347,381.90

*See Auditor's Exhibit III, Schedule A.

ENTERPRISE FUNDS
COMBINED FUNDS BALANCE SHEET
JUNE 30, 1975

	Total	Geer Road Sanitary Landfill	Fink Road Landfill
ASSETS			
Cash in Treasury:	$ 172,317.76	$ 172,598.86	$ (281.10)
Imprest Cash--Change Fund	200.00	100.00	100.00
Accounts Receivable	35,423.25	31,029.25	4,394.00
Land	361,310.90	281,178.30	80,132.60
Reserve for Amortization	(116,480.00)	(112,480.00)	(4,000.00)
Structures and Improvements	102,125.89	102,125.89	-0-
Reserve for Depreciation	(34,340.40)	(34,340.40)	-0-
Equipment	4,389.31	4,389.31	-0-
Reserve for Depreciation	(618.97)	(618.97)	-0-
Deferred Debits--Equipment Lease	143,794.05	143,794.05	-0-
Total Assets	$ 668,121.79	$ 587,776.29	$ 80,345.50
LIABILITIES AND EQUITIES			
Current Liabilities:			
Customer's Deposits	$ 1,325.11	$ 1,175.11	$ 150.00
Accounts Payable	5,051.88	5,051.88	-0-
Total Current Liabilities	$ 6,376.99	$ 6,226.99	$ 150.00
Long-Term Liabilities:			
Due to County General Fund	$ 128,494.42	$ 118,463.53	$ 10,030.89
Due to City of Modesto	118,463.46	118,463.46	-0-
Equipment Lease Payable	130,482.51	130,482.51	-0-
Total Long-Term Liabilities	$ 377,440.39	$ 367,409.50	$ 10,030.89
Total Liabilities	$ 383,817.38	$ 373,636.49	$ 10,180.89
Equities:			
Contributed Assets--General	$ 5,969.11	$ -0-	$ 5,969.11
Contributed Assets--Revenue Sharing	80,132.60	-0-	80,132.60
Retained Earnings, July 1, 1974	$ 186,608.56	$ 192,477.67	$ (5,869.11)
Net Income (Loss) 1974-75	11,594.14	21,662.13	(10,067.99)
Retained Earnings*, June 30, 1975	$ 198,202.70	$ 214,139.80	[illegible]
Total Liabilities and Equities	$ 668,121.79	$ 587,776.29	[illegible]

*Included Reserve for Encumbrances + Imprest Cash
Geer 21,433.46 + 100.00
Fink 39.00 + 100.00

ENTERPRISE FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE A

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1975	Treasurer's Balance June 30, 1975
Geer Road Sanitary Landfill	$ 133,189.06	$ 390,350.27	$ 368,688.14	$ 17,747.67	$ 172,598.86	$ 172,598.86
Fink Road Landfill	8,074.69	40,074.59	50,142.58	1,712.20	(281.10)	(281.10)
Total	$ 141,263.75	$ 430,424.86	$ 418,830.72	$ 19,459.87	$ 172,317.76	$ 172,317.76

ENTERPRISE FUNDS
EQUIPMENT ANALYSIS

SCHEDULE B

	Balance July 1, 1974	Additions	Deletions	Balance June 30, 1975
Geer Road Sanitary Landfill	$ 2,242.33	$ 2,146.98		$ 4,389.31
Fink Road Landfill	-0-	-0-		-0-
Total	$ 2,242.33	$ 2,146.98		$ 4,389.31

*See Auditor's Exhibit IV, Schedule F.

GEER ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1975

OPERATING REVENUES	
Services Charges	$ 390,350.27
OPERATING EXPENSES BEFORE AMORTIZATION:	
Salaries and Wages--Regular	$ 104,177.36
Salaries and Wages--Extra	4,781.19
Retirement and O.A.S.D.I.	17,794.62
Employee Group Insurance	2,601.76
Communications	329.06
Insurance	2,530.15
Repairs and Maintenance	6,355.36
Memberships	15.00
Office Supplies	2,464.42
Professional Services:	
Data Processing	1,909.66
P/W Engineering	3,141,84
P/W Road & Bridge	14,611.33
Other	28.20
Administrative Services:	
Accounting	3,232.50
Cost Allocation Plan	7,629.28
Fink Road Landfill	4,737.47
Rents and Leases--Equipment	
Morgan Shop	4,993.87
Other	114,131.85
Small tools and instruments	875.30
Licenses and Fees	90.00
Gasoline, oil, & fuel	27,814.01
Operating supplies	6,636.05
Travel and meetings	457.27
Utilities	720.55
Taxes and assessments	3,890.90
Clothing	266.27
TOTAL OPERATING EXPENSES (Before Amortization)	$ 336,215.27
NET OPERATING PROFIT (Before Amortization)	54,135.00
AMORTIZATION	32,472.87
NET OPERATING PROFIT	$ 21,662.13

FINK ROAD SANITARY LANDFILL
OPERATING STATEMENT
FISCAL YEAR ENDED JUNE 30, 1975

OPERATING REVENUES		
Service Charges		$ 40,074.59
OPERATING EXPENSES BEFORE AMORTIZATION:		
Salaries and Wages	$ 12,046.46	
Communications	341.38	
Insurance	200.93	
Repairs and Maintenance	2,063.99	
Office supplies	589.45	
Professional Services:		
Data Processing	199.18	
Other	7.05	
Administrative Services:		
Accounting	2,079.08	
Cost Allocation Plan	758.16	
Geer Road Landfill	13,985.91	
Rent and Leases--Equipment		
Morgan Shop	6,480.96	
Other	7,000.00	
Small tools and instruments	86.29	
Utilities	184.54	
Miscellaneous	119.20	
TOTAL OPERATING EXPENSES - Before Amortization		$ 46,142.58
NET OPERATING PROFIT (Loss) Before Amortization		(6,067.99)
AMORTIZATION		4,000.00
NET OPERATING PROFIT (Loss)		$ (10,067.99)

ENTERPRISE FUNDS
OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1975

	Balance June 30, 1974	Balance June 30, 1975	Cash Increase (Decrease)	
GEER ROAD LANDFILL				
Accounts Receivable	$ 23,676.98	$ 31,029.25	$ (7,352.27)	
Land Amortization Reserve	88,360.00	112,480.00	24,120.00	
Structures and Improvements	84,078.29	102,125.89	(18,047.60)	
Structures Amortization Reserve	26,400.00	34,340.40	7,940.40	
Equipment	2,242.33	4,389.31	(2,146.98)	
Equipment Depreciation Reserve	206.50	618.97	412.47	
Deferred Debits	218,478.45	143,794.05	74,684.40	
Accounts Payable	3,094.65	5,051.88	1,957.23	
Customer Deposits	1,625.11	1,175.11	(450.00)	
Equipment Lease Payable	193,852.49	130.482.51	(63,369.98)	
Total				$ 17,747.67*
FINK ROAD LANDFILL				
Accounts Receivable	2,106.20	4,394.00	(2,287.80)	
Land	-0-	80,132.60	(80,132.60)	
Land Amortization Reserve	-0-	4,000.00	4,000.00	
Due General Fund	16,000.00	10,030.89	(5,969.11)	
Contributed Assets from General Fund	-0-	5,969.11	5,969.11	
Contributed Assets from Revenue Sharing Fund	-0-	80,132.60	80,132.60	
Total				1,712.20*
TOTAL TRANSACTIONS AFFECTING CASH				$ 19,459.87

*See Auditor's Exhibit IV, Schedule A.

HIGHWAY AND BRIDGE BOND FUND
BALANCE SHEET
JUNE 30, 1975

ASSETS	
Cash in Treasury	$ 662,152.67
Bonds Authorized--Unissued	None
Total	$ 662,152.67
LIABILITIES AND EQUITIES	
Fund Balance Unavailable:	
Reserve for Encumbrances	$ 603,400.61
General Reserve	58,752.06
Total	$ 662,152.67

RECONCILIATION OF CASH BALANCE

SCHEDULE A

Cash Balance July 1, 1974	Receipts	Disbursements	Auditor's Cash Balance June 30, 1975	Treasurer's Cash Balance June 30, 1975
$ 674,020.36		$ 11,867.69	$ 662,152.67	$ 662,152.67

HIGHWAY AND BRIDGE BOND FUND
STATEMENT OF APPROPRIATIONS, EXPENDITURES AND ENCUMBRANCES
THROUGH FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE B

Amount Appropriated		$ 4,700,000.00
Less: Unsold Bonds		-0-
Available for Expenditures		$ 4,700,000.00
Less: Expenditures for Prior Periods	$ 4,025,979.64	
Expenditures for Fiscal Period Ending June 30, 1975	11,867.69	
Total		$ 4,037,847.33
Unexpended Bond Appropriations		$ 662,152.67

BONDED DEBT
JUNE 30, 1975

STATEMENT OF BONDED INDEBTEDNESS

	Amount of Issue	Redeemed to June 30, 1975	Outstanding June 30, 1975	Redemptions 1974 - 75	Year of Issue	Year of Maturity	Bonds Payable
Bridge and Courthouse	$2,500,000.00	$1,905,000.00	$ 595,000.00	$ 85,000.00	1957	1982	June 15
Bridge	1,000,000.00	790,000.00	210,000.00	30,000.00	1958	1982	June 15
Bridge	1,000,000.00	785,000.00	215,000.00	45,000.00	1961	1982	June 15
Bridge	1,000,000.00	700,000.00	300,000.00	50,000.00	1963	1982	June 15
Bridge	700,000.00	200,000.00	500,000.00	50,000.00	1971	1982	June 15
Total	$6,200,000.00	$4,380,000.00	$1,820,000.00	$260,000.00			

BONDED DEBT
JUNE 30, 1975

FUTURE INTEREST REQUIREMENTS

Bond Interest Payable, June 30, 1974	$ 278,047.50
Less Interest Paid, Fiscal Year 1974-75	63,165.00**
Bond Interest Payable, June 30, 1975	$ 214,882.50 *

*See Auditor's Exhibit I
**Refer to Exhibit II, Schedule E--Bond Interest Redemption

SUSPENSE AND CLEARING ACCOUNTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
THROUGH FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
SUSPENSE ACCOUNTS						
Unapportioned Taxes:						
Holding Account	$ -0-	$ 1,876,811.91	$ 1,876,811.91	$ -0-	$	$ -0-
Secured	(511.48)	53,922,801.06	53,921,975.53	314.05		314.05
Unsecured	-0-	4,549,156.85	4,549,156.85	-0-		-0-
Delinquent Secured	481,462.12	638,842.67	518,062.91	602,241.88		602,241.88
Delinquent Unsecured	54,720.85	283,899.22	297,750.83	40,869.24		40,869.24
Redemptions	60,136.72	911,850.52	913,897.68	58,089.56		58,089.56
Livestock Tax	5,310.63	87,636.51	90,967.26	1,979.88		1,979.88
Race Horse Tax	10,038.23	9,073.28	17,206.23	1,905.28		1,905.28
Advances	-0-	4,466,507.21	4,466,507.21	-0-		-0-
Unapportioned Interest:						
Bank Accounts	725,288.78	3,103,412.44	3,091,669.29	737,031.93		737,031.93
Securities	155,527.10	901,654.11	881,777.30	175,403.91		175,403.91
Other Accounts Unapportioned:						
Trailer Registration Fees	-0-	408,117.74	408,117.74	-0-		-0-
State Highway Property Rental	-0-	5,068.23	5,068.23	-0-		-0-
Business Inventory Tax Relief	-0-	4,759,957.01	4,759,957.01	-0-		-0-
Homeowner's Exemption Tax Relief	-0-	6,805,956.44	6,805,956.44	-0-		-0-
In Lieu Taxes	-0-	36,099.18	36,099.18	-0-		-0-
Total	$1,491,972.95	$ 82,766,844.38	$ 82,640,981.60	$1,617,835.73		$1,617,835.73
CLEARING ACCOUNTS						
Accounts Payable	-0-	37,975,839.53	37,975,839.53	-0-	1,032,599.39	1,032,599.39
Jury Fees	-0-	142,332.38	142,332.38	-0-	2,059.22	2,059.22
County Payroll	(1,541.81)	25,617,900.64	25,616,323.65	35.18	2,223,053.44	2,223,088.62
Municipal Court	-0-	271,766.92	141,221.25	130,545.67		130,545.67
Welfare & Security--Aged	-0-	51,650.95	51,650.95	-0-	2,088.00	2,088.00
Welfare & Security--ATD	-0-	27,416.38	27,416.38	-0-	3,165.00	3,165.00
Welfare & Security--Other	-0-	16,104,598.60	16,104,598.60	-0-	244,727.77	244,727.77
Welfare & Security--Emergency Loan Fund	176,364.04	70,733.60	219,764.00	27,333.64		27,333.64
Total	$ 174,822.23	$ 80,262,239.00	$ 80,279,146.74	$ 157,914.49	$3,507,692.82	$3,665,607.31
TOTAL	$1,666,795.18	$163,029,083.38	$162,920,128.34	$1,775,750.22	$3,507,692.82	$5,283,443.04

TRUST & AGENCY FUNDS

TRUST FUNDS

ABSENT HEIRS: Funds willed to heirs who cannot be located. After one year, monies are forwarded to the State of California.

CETA: Advances from the Federal Government under the Comprehensive Employment and Training Act. Funds are transferred to meet expenditures of the county's various federal manpower operating funds.

CHILDREN'S FOSTER CARE: Donation deposits to be disbursed for special needs of foster children under the direct care of foster parents.

COUNTY CLERK SPECIAL: Trust deposits that may be released by order of the County Clerk.

COUNTY CLERK--SUPERIOR COURT: Trust deposits in connection with Superior Court action and disbursed by order of a Superior Court Judge.

CRIPPLED CHILDREN'S SERVICES DONATION: Donated funds are held pending disbursement for special needs of parents of handicapped children.

EMPLOYEES' DEPOSITS: Employees' deposits accumulated for future disbursement.

EMPLOYER'S RETIREMENT: Amounts contributed by employer and employee to the County Retirement System.

FARM AND HOME ADVISOR'S RESEARCH: Cash grants received to support and facilitate problem-solving research.

FILING FEES: Filing fees collected by County departments and accumulated for monthly disbursements to court rendering judgment.

HOSPITAL PATIENTS' REVOLVING: Depository for the funds of the patients in Scenic General Hospital.

INCORPORATED CITIES: Taxes and Court Fines collected for incorporated cities. Remitted monthly.

JUSTICE COURT SPECIAL: Bail deposits collected by Justice Courts and held for disposition.

LAW LIBRARY: Monies received from filing fees in court actions for support of County Law Library.

MUNICIPAL COURT SPECIAL: Bail deposits collected by Modesto Municipal Court and held for disposition.

PUBLIC ADMINISTRATOR: Estate funds handled by Public Administrator in certain cases where an executor has not been named.

PUBLIC WORKS--BUILDING DEPOSIT: To insure compliance to building codes, as well as health and safety standards, County ordinances require deposits from persons or firms relocating buildings or constructing temporary work site structures. Refunds are authorized by the Chief Building Inspector.

REFUNDABLE ERRONEOUS TAXES: Taxes determined to have been paid in error by reason of erroneous assessed values. Accumulated prior to refund.

SALES TAX: Accumulation of the sales and use tax liability of the County. Remitted to the State quarterly.

STATE INHERITANCE TAX: Accumulation of inheritance taxes. Remitted to the State.

STATE TAX REDEMPTION FEES: Accumulation of fees collected for the State in connection with the redemption of property for back taxes. Remitted to the State twice yearly.

STATE TRUST CLEARING: Fines, forfeitures, and penalties collected by the Courts and remitted to the State monthly.

TAX COLLECTOR--VARIOUS: Monies collected by the Tax Collector and held for future disposition.

"WELFARE" TRUST FUNDS: Funds advanced by the Federal and State Governments for the operation of Welfare programs and held in trust until actual expenditures are determined.

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
Absent Heirs	$ 3,872.16	$ 5,665.27	$ 3,872.16	$ 5,665.27		$ 5,665.27
CETA Two Trust	-0-	3,164,115.00	3,161,544.94	2,570.06		2,570.06
CETA Six Trust	-0-	810,000.00	675,253.62	134,746.38		134,746.38
Children's Foster Care	59.13	907.37	146.25	820.25		820.25
Council on Criminal Justice	2,018.94	147,235.33	148,821.39	432.88		432.88
County Clerk Special	2,208.00	12,229.13	13,242.13	1,195.00		1,195.00
County Clerk Superior Court	99,669.36	209,638.35	250,514.19	58,793.52		58,793.52
Crippled Children Service Donations	647.48	192.25	255.09	584.64		584.64
Employees Deposits	-0-	80.00	40.00	40.00		40.00
Employers Retirement	289,294.37	6,531,890.73	6,796,850.97	24,334.13	$299,234.98	323,569.11
Employers Social Security	669,270.14	2,523,945.65	2,342,636.47	850,579.32		850,579.32
Farm & Home Advisors Research	6,076.07	4,100.00	4,672.90	5,503.17		5,503.17
Filing Fees	-0-	435.00	364.50	70.50		70.50
Food Stamp	808.00	1,018,421.83	1,018,679.83	550.00		550.00
Hospital Patients Revolving	1,419.05	4,723.60	5,621.32	521.33		521.33
Hospital Research	5,946.67	-0-	1,367.62	4,579.05		4,579.05
Incorporated Cities--Ceres	-0-	250,029.55	246,914.65	3,114.90		3,114.90
Incorporated Cities--Hughson	-0-	46,971.03	46,891.06	79.97		79.97
Incorporated Cities--Modesto	180.00	2,519,162.53	2,514,325.18	5,017.35		5,017.35
Incorporated Cities--Newman	-0-	79,623.26	80,221.38	(598.12)		(598.12)
Incorporated Cities--Oakdale	-0-	217,355.00	215,620.30	1,734.70		1,734.70
Incorporated Cities--Patterson	-0-	155,808.86	157,603.04	(1,794.18)		(1,794.18)
Incorporated Cities--Riverbank	-0-	215,964.83	216,954.34	(989.51)		(989.51)
Incorporated Cities--Turlock	-0-	576,470.56	568,547.97	7,922.59		7,922.59
Incorporated Cities--Waterford	-0-	40,028.67	39,415.75	612.92		612.92
Justice Court Special	13,431.65	139,042.36	139,430.49	13,043.52		13,043.52
Law Library	88,272.75	39,736.27	35,665.93	92,343.09		92,343.09
La Grange Gold Dredge Trust Fund	106.00	489.75	1.00	594.75		594.75
Library Memorial	955.51	1,150.36	1,442.92	662.95		662.95
Local Transportation Trust--Other	584,635.57	233,093.35	584,635.57	233,093.35		233,093.35
Local Transportation Trust--Ceres	-0-	77,591.18	52,492.00	25,099.18		25,099.18
Local Transportation Trust--Hughson	10,693.38	28,238.13	15,818.18	23,113.33		23,113.33
Local Transportation Trust--Modesto	-0-	746,628.51	665,465.00	81,163.51		81,163.51
Local Transportation Trust--Newman	-0-	26,441.00	26,441.00	-0-		-0-
Local Transportation Trust--Oakdale	-0-	70,064.00	70,064.00	-0-		-0-
Local Transportation Trust--Patterson	1,535.73	38,435.37	38,325.00	1,646.10		1,646.10
Local Transportation Trust--Riverbank	-0-	41,989.00	41,989.00	-0-		-0-
Local Transportation Trust--Stanislaus County	-0-	891,807.94	617,332.82	274,475.12		274,475.12
Local Transportation Trust--Turlock	-0-	158,697.00	158,697.00	-0-		-0-
Local Transportation Trust--Waterford	352.06	23,238.30	23,173.00	417.36		417.36
Medical Care Revolving	1,423.17	-0-	-0-	1,423.17		1,423.17
Medical Overpayment	173,159.97	-0-	-0-	173,159.97		173,159.97
Miscellaneous Trust	30,697.51	92,262.11	121,883.24	1,076.38		1,076.38

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
Municipal Court Special	$ 40,603.10	$ 360,444.57	$ 332,934.23	$ 68,113.44		$ 68,113.44
Neighborhood Youth Corps	20,608.56	(1,569.80)	19,038.76	-0-		-0-
OEO Emergency Food	557.10	20,224.94	20,199.09	582.95		582.95
Older Worker Program	12,052.55	26,499.25	38,551.80	-0-		-0-
Operation Mainstream	7,252.37	73,098.18	80,350.55	-0-		-0-
Parks and Recreation	1,275.00	2,450.00	2,100.00	1,625.00		1,625.00
PEP V	38,043.15	1,246,600.00	1,284,643.15	-0-		-0-
PEP VI	12,275.05	-0-	12,275.05	-0-		-0-
PEP V Fringe Benefits	11,089.35	-0-	11,089.35	-0-		-0-
PEP VI Fringe Benefits	12,864.62	(12,864.62)	-0-	-0-		-0-
Probation Institutional Deputy Project	1,925.82	17,760.77	19,686.59	-0-		-0-
Public Administrator-Feldman	5,050.17	-0-	340.39	4,709.78		4,709.78
Public Works Building Deposit	45,825.00	45,650.00	32,575.00	58,900.00		58,900.00
Public Work--Recording Fees	-0-	820.00	696.00	124.00		124.00
Refund of Taxes	-0-	73,960.21	75,710.16	(1,749.95)		(1,749.95)
Repair and Demolition	3,059.57	3,271.08	4,281.28	2,049.37		2,049.37
Road Trust	84,807.96	16,497.99	5,307.50	95,998.45		95,998.45
Sales Tax	965.64	5,202.71	6,009.53	158.82		158.82
SART (Soc & Rehab)	71.25	-0-	-0-	71.25		71.25
SCOOPER-CCCJ Grant Trust	-0-	21,678.00	20,656.28	1,021.72		1,021.72
Sheriff's CCCJ Confidential	6,811.00	-0-	6,811.00	-0-		-0-
Special Public Health	58,033.00	(13,557.00)	44,476.00	-0-		-0-
State Inheritance Tax	9,212.51	1,170,110.61	1,163,885.28	15,437.84		15,437.84
State License Fee--Walfare Care Homes	-0-	1,683.28	1,683.28	-0-		-0-
State Redemption Fees	(6.00)	1,290.75	1,281.75	3.00		3.00
State Trust Clearing	(53.00)	501,684.37	501,631.37	-0-		-0-
State Trust--Fingerprints	(236.90)	6,731.20	6,201.40	292.90		292.90
Strong Motion Instrumentation	-0-	1,815.22	1,815.22	-0-		-0-
Tax Collector--Advance Payments	10.06	-0-	-0-	10.06		10.06
Tax Collector--Duplicate Payments	9.78	-0-	-0-	9.78		9.78
Tax Collector--Recording Fees	-0-	1,154.75	1,154.75	-0-		-0-
Tax Deeded Land Rental	-0-	3,448.06	3,359.88	88.18		88.18
Tax Deeded Land Sales	-0-	1,884.50	62.78	1,821.72		1,821.72
Tuolumne Park Fund	3,120.20	-0-	-0-	3,120.20		3,120.20
United Crusade--Howard Center	663.11	23,786.64	13,449.75	11,000.00		11,000.00
Vocational Resources Project--CCCJ	-0-	17,725.00	13,815.29	3,909.71		3,909.71
Welfare Administration Trust-Federal-Adult	82,764.00	1,306,007.00	1,116,010.00	272,761.00		272,761.00
Welfare Administration Trust-Federal-AFDC	471,044.00	2,327,688.65	2,268,080.00	530,652.65		530,652.65
Welfare Administration Trust-Federal-MAP	70,386.03	911,217.00	806,691.00	174,912.03		174,912.03
Welfare Administration Trust-Federal-WIN	13,137.00	65,637.00	59,096.00	19,678.00		19,678.00
Welfare Administration Trust-State-Adult	1,091.56	(1,091.56)	(1.00)	1.00		1.00
Welfare Administration Trust-State-AFDC	94,803.00	552,596.00	502,564.00	144,835.00		144,835.00

TRUST FUNDS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
W & S Aid Trust-Federal-Aged	$ 2,257.06	$ (2,311.78)	$ (54.72)	$ -0-		$ -0-
W & S Aid Trust-Federal-Blind	(1,225.50)	1,225.50	-0-	-0-		-0-
W & S Aid Trust-Federal-AFDC	387,553.39	6,789,806.75	6,876,360.75	300,999.39		300,999.39
W & S Aid Trust-Federal-WIN III	335.00	-0-	-0-	335.00		335.00
W & S Aid Trust-Federal-ATD	(13,590.81)	14,643.41	1,052.60	-0-		-0-
W & S Aid Trust-Federal-MAA	20.20	-0-	-0-	20.20		20.20
W & S Aid Trust-State-Aged	2,229.65	(2,272.97)	(43.32)	-0-		-0-
W & S Aid Trust-State-Blind	(3,657.17)	3,657.17	-0-	-0-		-0-
W & S Aid Trust-State-AFDC	155,643.57	4,913,349.66	4,724,737.54	344,255.69		344,255.69
W & S Aid Trust-State-WIN III	335.00	-0-	-0-	335.00		335.00
W & S Aid Trust-State-ATD	(11,464.91)	12,046.51	581.60	-0-		-0-
W & S Aid Trust-State-APSB	2,431.71	(2,431.71)	-0-	-0-		-0-
W & S Aid Trust-State-MAA	10.10	-0-	-0-	10.10		10.10
TOTAL TRUST FUNDS	$ 3,616,725.57	$41,651,145.72	$41,184,380.11	$ 4,083,491.18	$299,234.98	$ 4,382,726.16

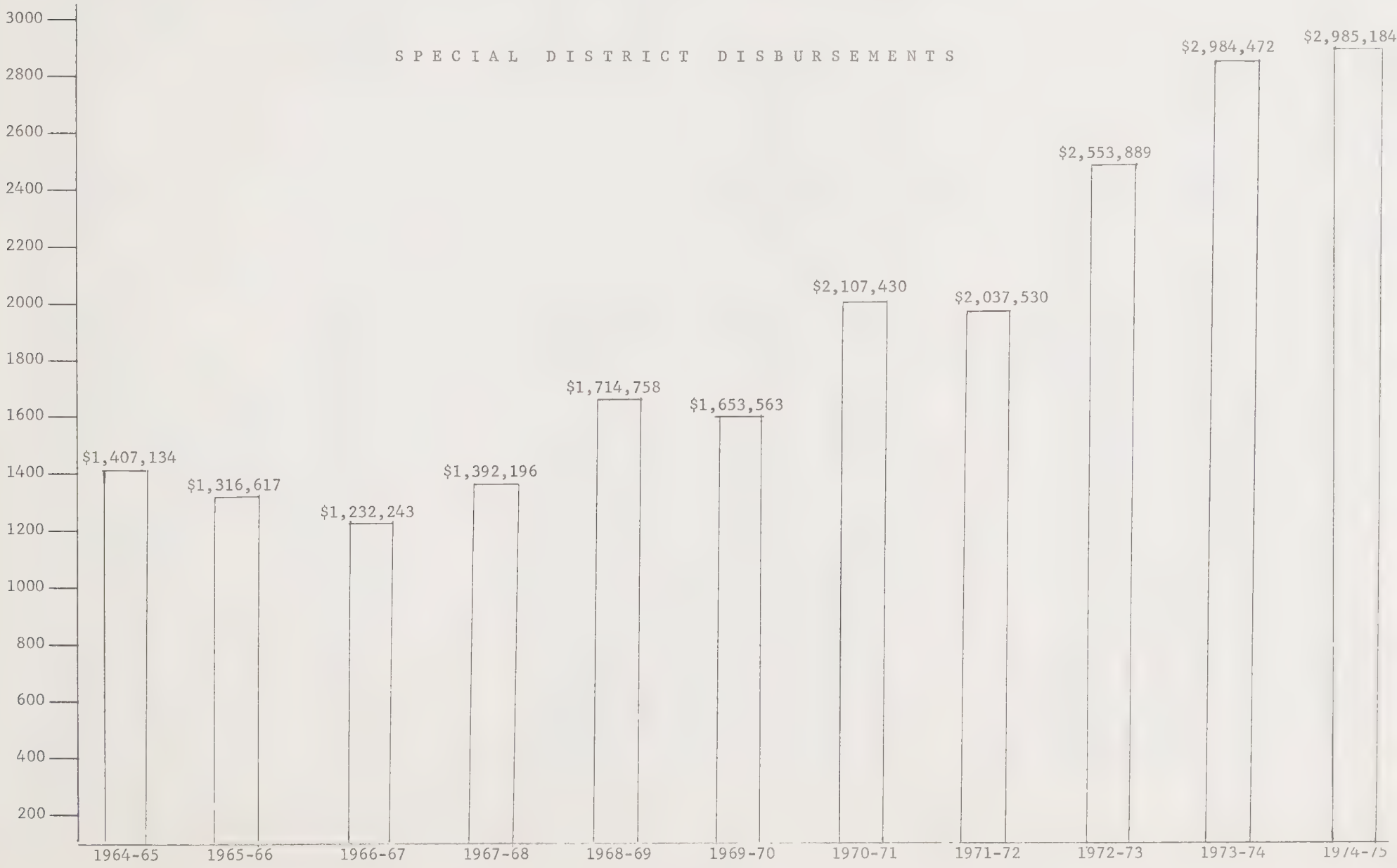
SPECIAL DISTRICT FUNDS

S P E C I A L D I S T R I C T S

The Board of Supervisors is the governing body for Air Pollution Control, County Service Area #1, eighteen lighting and maintenance districts, and seven storm drain districts. All other special districts, including fire, cemetery, hospital, community services, mosquito, and sanitary have their own boards of commissioners or trustees.

The community services district is of recent origin. Its special advantage is that it is not restricted as to purpose, being empowered to engage in any or all of the above activities.

Funds of these districts are deposited in the County Treasury. The Auditor records receipts, approves and records expenditures.



SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance June 30, 1974	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
ASSESSMENT DISTRICTS							
Lincoln Est/Blk 1601-2-3-4-6	$ -0-	$ 6,819.80	$ -0-	$	$ 6,819.80	$	$ 6,819.80
Coffee Acres/A	-0-	905.93	-0-		905.93		905.93
Kingbury/Blk 2806	-0-	2,646.10	-0-		2,646.10		2,646.10
Paradise Homes/Blk 4016	-0-	2,953.90	-0-		2,953.90		2,953.90
Paradise Homes/Blk 4020	-0-	1,892.78	1,892.78		-0-		-0-
CEMETERY DISTRICTS							
Hills Ferry Cemetery-General	25,371.54	53,400.49	48,782.62		29,989.41	3,593.66	33,583.07
Hills Ferry Cemetery-Endowment Care	399.51	27.06	-0-		426.57		426.57
Knights Ferry Cemetery-General	12,479.50	2,259.20	931.73		13,806.97		13,806.97
Patterson Cemetery-General	62,354.18	24,537.02	43,953.41		42,937.79	1,356.24	44,294.03
Patterson Cemetery-Endowment Care	17,442.12	2,000.34	-0-		19,442.46		19,442.46
COMMUNITY SERVICE DISTRICT							
Denair Community Service-Clearing	(24.34)	15,417.38	15,258.27		134.77		134.77
Denair Community Services-Bond	2,062.21	6,941.02	6,862.50		2,140.73		2,140.73
Grayson Community Services-General	2,055.60	3,664.67	2,422.47		3,297.80		3,297.80
Grayson Community Services-Sewer Construction	-0-	20,247.96	6,185.20		14,062.76		14,062.76
Highway Village Community Services-General	5,850.12	8,151.28	10,790.52		3,210.88	112.50	3,323.38
Keyes Community Services-Water Revenue	-0-	31,923.00	31,923.00		-0-		-0-
1971 Water Revenue Bond Service	6,366.00	12,709.02	12,732.50		6,342.52		6,342.52
1971 Water Revenue Bond Reserve	8,923.05	2,540.52	-0-		11,463.57		11,463.57
Water System General Hookups	3,175.09	10,998.59	13,780.56		393.12	2,833.78	3,226.90
Water System Surplus Revenue	12,000.00	8,500.00	1,000.00		19,500.00		19,500.00
1964 Sewer Revenue	-0-	35,599.24	35,599.24		-0-		-0-
1964 Sewer General Prmt & Hookup Chg	7,934.57	21,461.89	28,487.57		908.89	1,256.82	2,165.71
1964 General Obligation Sewer B & I Sinkin	2,207.78	4,238.16	4,392.49		2,053.45		2,053.45
1964 Sewer Revenue Bond Redemption	1,500.00	5,728.47	6,244.36		984.11		984.11
1964 Sewer Revenue Bond Reserve	14,489.06	(489.06)	-0-		14,000.00		14,000.00
1964 Sewer Surplus Revenue	28,000.00	22,000.00	1,000.00		49,000.00		49,000.00
Sewer Deposit	750.00	-0-	750.00		-0-		-0-
Knights Ferry Community Services							
1972 Water Revenue Bond-Service	1,350.00	1,353.00	-0-		2,703.00		2,703.00
1972 Water Revenue Bond-Reserve	135.00	135.00	-0-		270.00		270.00
General	2,393.47	8,498.52	8,914.52		1,977.47	96.07	2,073.54
Building Fund	23.14	-0-	23.14		-0-	23.14	23.14
Waterford Community Service-General	29,067.40	33,024.59	22,501.79		39,590.20	222.05	39,812.25
Waterford Community Service-Bond	53,778.23	11,652.51	10,267.50		55,163.24		55,163.24
Westley Community Services-General	923.25	22,309.24	2,942.94		20,289.55		20,289.55
Westley Community Services-Sewer Construction	(2,622.72)	16,699.22	14,076.50		-0-		-0-
COUNTY SERVICE AREA NO. 1	380.94	1,024.26	966.29		438.91		438.91

*See Auditor's Exhibit IX, Schedule F.

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance June 30, 1974	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
FIRE DISTRICTS							
Burbank-Paradise	$ 28,778.99	$ 25,458.39	$ 22,891.05	$	$ 31,346.33	$ 2,342.46	$ 33,688.79
Ceres	21,849.59	16,901.11	5,766.09		32,984.61		32,984.61
Denair	29,301.12	31,255.62	18,376.49		42,180.25	787.69	42,967.94
Empire	401,097.31	431.064.91	369,450.46		462,711.76	18,646.68	481,358.44
Hughson	28,254.04	52,689.78	46,076.98		34,866.84	267.12	35,133.96
Industrial	42,736.12	69,631.14	68,493.69		43,873.57	6,035.80	49,909.37
Keyes	13,949.36	20,886.18	16,032.07		18,803.47	353.26	19,156.73
McHenry-Dry Creek	24,224.16	53,446.46	38,511.20		39,159.42	2,146.51	41,305.93
Montpellier	17,223.93	7,016.67	3,198.10		21,042.50	794.04	21,836.54
Mountain View	10,157.19	16,621.13	31,493.13	15,000.00	10,285.19	1,286.52	11,571.71
Oakdale	47,618.29	45,600.43	46,525.21		46,693.51		46,693.51
Riverbank	49,827.74	143,937.25	123,046.40		70,718.59	4,473.60	75,192.19
Salida	67,544.07	85,577.09	50,835.58		102,285.58	195.00	102,480.58
Turlock	10,685.77	42,390.62	41,636.34		11,440.05	7.89	11,447.94
Valley Home	14,882.55	10,690.66	8,431.27		17,141.94		17,141.94
Waterford-Hickman	14,619.32	36,597.40	38,916.10		12,300.62	8,963.08	21,263.70
Westport	63,179.76	21,547.89	6,377.84		78,349.81	20.00	78,369.81
West Stanislaus	23,103.04	46,424.43	34,131.18		35,396.29	1,185.93	36,582.22
Woodland Avenue	32,277.86	64,493.45	40,423.77	(11,000.00)	45,347.54	2,800.52	48,148.06
HOSPITAL DISTRICTS							
Oak Valley Hospital-General	(191.45)	7,721.24	7,529.79		-0-		-0-
Oak Valley Hospital-Bond	(453.71)	224,290.86	222,397.39		1,439.76		1,439.76
Patterson Hospital-General	(57.60)	84,652.98	83,991.27		604.11		604.11
Patterson Hospital-Bond	19,833.54	29,981.06	23,117.11		26,697.49		26,697.49
West Side Community Hospital-General	13,884.73	50,707.74	64,575.76		16.71		16.71
LIGHTING DISTRICTS							
Airport Neighborhood	2,071.62	5,240.53	4,696.05		2,616.10		2,616.10
Crows Landing	434.78	1,965.12	1,159.24		1,240.66		1,240.66
Denair	926.25	1,808.26	1,838.08		896.43		896.43
Empire	1,551.46	4,375.26	4,011.26		1,915.46		1,915.46
Fairview Tract	1,218.09	2,029.19	2,020.57		1,226.71		1,226.71
Hartman-Highlands	206.07	114.57	96.85		223.79		223.79
Kingsbury Park	219.70	727.99	537.84		409.85		409.85
Mancini Park Homes	48.81	926.39	220.22		754.98		754.98
Monterey Park	128.74	567.27	597.07		98.94		98.94
Olympic Tract	678.58	2,624.13	2,209.57		1,093.14		1,093.14
Palomino Estates	728.10	119.35	847.45		-0-		-0-
Richland Tract	354.28	1,104.02	1,142.01		316.29		316.29
Salida	1,994.87	3,419.07	2,874.35		2,539.59		2,539.59
Sherwood Forest No. 1	234.75	1,106.10	817.15		523.70		523.70

*See Auditor's Exhibit IX, Schedule F.

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance June 30, 1974	Receipts	Disbursements	Other Transactions*	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
LIGHTING DISTRICTS, Continued							
Sherwood Forest No. 2	$ 108.71	$ 758.35	$ 716.76	$	$ 150.30	$	$ 150.30
Sunset Oaks	253.75	359.72	280.38		333.09		333.09
Sylvan Village No. 2	244.32	534.79	532.69		246.42		246.42
Tempo Park	588.21	670.19	676.38		582.02		582.02
JOINT POWERS AGREEMENT							
Air Pollution Control	31,740.36	110,265.38	78,254.63	(32,447.25)	31,303.86		31,303.86
Area II Planning Agency for Aging	5,942.03	(5,967.03)		25.00	-0-		-0-
Area II PAA--Grant 293	4,711.73	218.64	4,930.37		-0-		-0-
Area Tech Agency/Aging Problems	-0-	176,036.48	144,338.10	(32,186.83)	(488.45)		(488.45)
SSI Alert Phase II	-0-	17,348.66	5,843.51		11,505.15		11,505.15
Stanislaus Area Association of Governments	10,139.60	159,620.38	141,554.87		28,205.11		28,205.11
MOSQUITO ABATEMENT DISTRICTS							
East Side	204,082.59	432,266.55	405,417.31		230,931.83	16,444.89	247,376.72
Turlock	158,583.19	342,449.63	332,100.45		168,932.37	32,875.81	201,808.18
RECLAMATION DISTRICTS							
No. 2063	7,494.28	14,389.81	14,220.85		7,663.24		7,663.24
No. 2091	5,541.47	3,802.69	4,003.77		5,340.39	466.00	5,806.39
RESOURCE CONSERVATION DISTRICTS							
Ballico	-0-	748.03	748.03		-0-		-0-
Orestimba	4,819.96	922.97	2,295.28		3,447.65	105.25	3,552.90
Patterson	2,132.82	3,964.97	2,082.19		4,015.60		4,015.60
Salida	230.72	-0-	154.31		76.41		76.41
Lower San Joaquin Levee	77.10	343.58	420.68		-0-		-0-
S. T. and J.	1,004.52	70.64	-0-		1,075.16		1,075.16
SANITATION DISTRICTS							
Empire-General	12,906.18	46,276.15	48,977.41		10,204.92	5,104.27	15,309.19
Empire-Bond	57.07	557.13	523.82		90.38		90.38
Salida-General	19,649.34	47,370.81	48,937.74		18,082.41	388.46	18,470.87
Salida-Bond	23,520.89	10,487.29	10,245.00		23,763.18		23,763.18
Salida-Construction	9,452.52	7,838.50	16,714.09		576.93		576.93
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS							
Storm Drain No. 1	1,278.86	517.16	706.00		1,090.02		1,090.02
Storm Drain No. 2	627.65	39.71	-0-		667.36		667.36
Storm Drain No. 3	223.01	-0-	-0-		223.01		223.01
Storm Drain No. 6	3,247.18	1,705.72	4,159.45		793.45		793.45

*See Auditor's Exhibit IX, Schedule F.

SPECIAL DISTRICTS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance June 30, 1974	Receipts	Disbursements	Other Transactions	Auditor's Balance June 30, 1975	Outstanding Warrants June 30, 1975	Treasurer's Balance June 30, 1975
STORM, WATER, AND DRAINAGE MAINTENANCE DISTRICTS, Continued							
Storm Drain No. 8	$ 3,177.65	$ 1,066.07	$ 1,298.30	$	$ 2,945.42	$	$ 2,945.42
Storm Drain No. 9	482.92	21.00	0		503.92		503.92
Storm Drain No. 10	0	325.14	137.94		187.20		187.20
Sherwood Forest Drainage	4,021.14	1,571.87	2,333.10		3,259.91		3,259.91
Patterson Colony Drainage	6,213.22	10,266.42	4,475.96		12,003.68		12,003.68
Newman	7,823.59	6,304.31	740.00		13,387.90		13,387.90
GRAND TOTAL	$1,814,263.10	$3,440,634.55	$3,045,793.25	$ (60,609.08)	$2,148,495.32*	$ 115,185.04	$2,263,680.36

OTHER TRANSACTIONS AFFECTING CASH
FISCAL YEAR ENDED JUNE 30, 1975

SCHEDULE F

	Balance June 30, 1974	Balance June 30, 1975	Cash Increase (Decrease)
Mountain View Fire District			
Loans Payable		$ 15,000.00	$ 15,000.00
Woodland Avenue Fire District			
Loans Payable	$ 17,000.00	6,000.00	(11,000.00)
Air Pollution Control			
Return of excess Prior-Year Grant Funds			(32,447.25)
Area II Planning Agency for Aging			
Imprest Cash	25.00	~~0~~	25.00
Area Tech. Agency/Aging Problems			
Accounts Receivable	~~0~~	32,161.83	(32,161.83)
Imprest Cash	~~0~~	25.00	(25.00)
TOTAL OTHER TRANSACTIONS AFFECTING CASH			$ (60,609.08)

*Does not include imprest cash of $175.00.
(Area Tech. Agency $25.00; Stanislaus Area Association of Governments $150.00)

SPECIAL DISTRICTS
STATEMENT OF BONDED INDEBTEDNESS
JUNE 30, 1975

	Amount of Issue	Redeemed to June 30, 1975	Outstanding to June 30, 1975	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Denair Community Services:								
General Obligation	$ 120,000	$ 20,000	$ 100,000	$ 3,000	1965	1995	Feb. 1	3.75
Revenue--Sewer	125,000	68,000	57,000	3,000	1965	1995	Feb. 1	3.75
Revenue--Water	150,000	12,000	138,000	3,000	1968	1998	Sept. 1	4.75
Keyes Community Services:								
General Obligation	85,000	20,000	65,000	2,000	1964	1994	Jan. 1	3.62
Revenue--Sewer	107,000	19,000	88,000	3,000	1964	1994	Jan. 1	3.62
Revenue--Water	250,000	4,000	246,000	1,000	1971	2011	Jan. 1	4.75
Patterson Hospital	350,000	50,000	300,000	10,000	1967	1987	July 1	4.31
Salida Sanitary	210,000	110,000	100,000	5,000	1952	1992	June 15	4.86
Waterford Community Services	137,000	50,000	87,000	6,000	1957	1988	Dec. 15	5.00
Oak Valley Hospital	1,500,000	300,000	1,200,000	125,000	1972	1982	Apr. 15	4.18
Knights Ferry Community Services	46,000	827	45,173	424	1974	2012	Jan. 1	5.00
TOTAL	$ 3,080,000	$ 653,827	$ 2,426,173	$ 161,424				

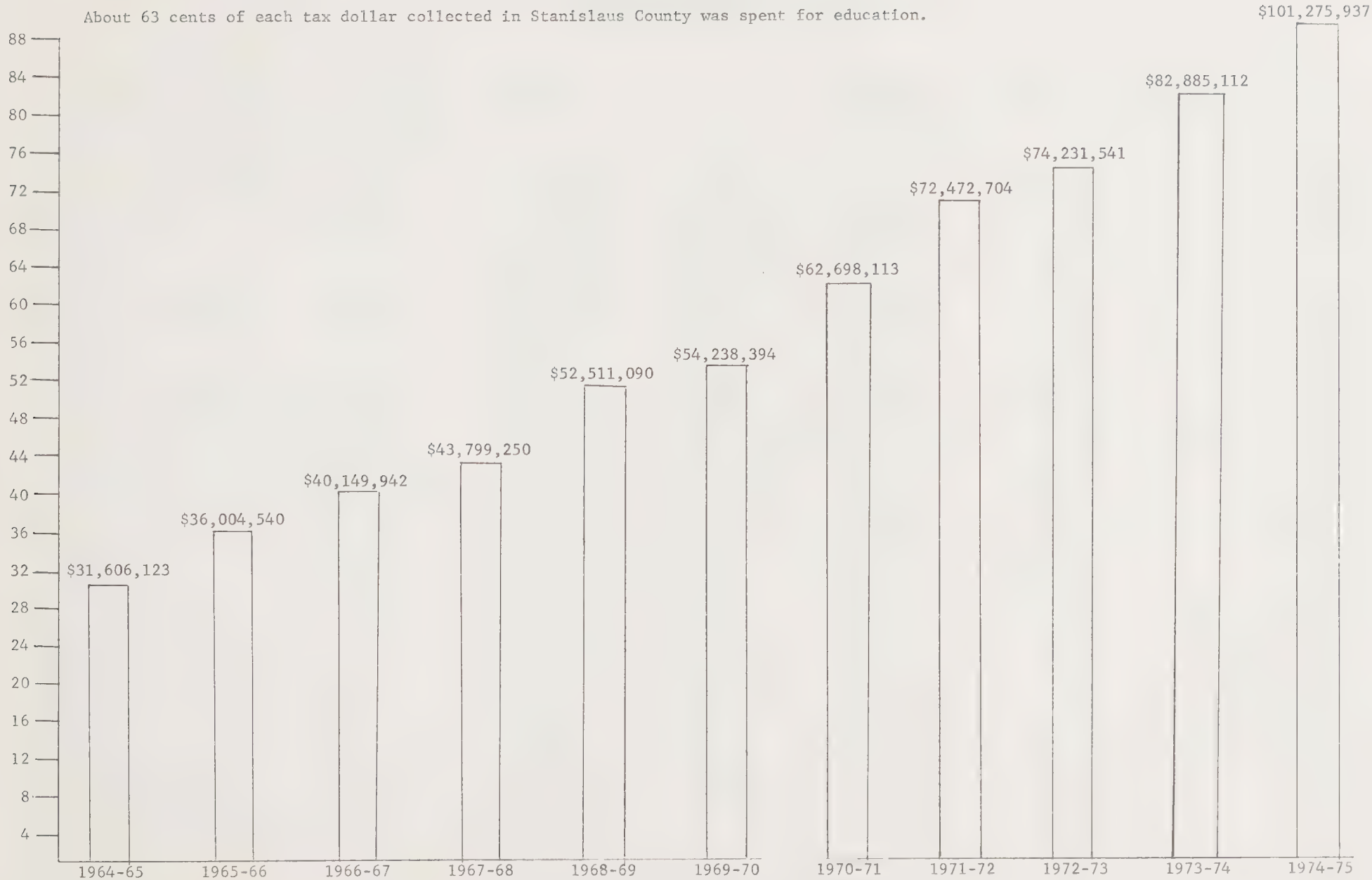
SPECIAL DISTRICTS
LOANS PAYABLE TO STANISLAUS COUNTY *
JUNE 30, 1975

	Balance June 30, 1974	Additions 1974-75	Reductions 1974-75	Balance June 30, 1975
Mountain View Fire	$ -0-	$ 15,000.00	$ -0-	$ 15,000.00
Woodland Fire	17,000.00	-0-	11,000.00	6,000.00
Stanislaus County Housing Authority	5,600.00	-0-	2,800.00	2,800.00
Alley Improvement Assessment Districts:				
Colorado Avenue	-0-	14,186.51	-0-	14,186.51
Lincoln Estates, Block 1601-2-3-4-6	-0-	15,722.38	-0-	15,722.38
Coffee Acres, A	-0-	3,273.37	-0-	3,273.37
Kingsbury, Block 2806	-0-	4,445.57	-0-	4,445.57
Paradise Homes Block 4016	-0-	3,786.47	-0-	3,786.47
Paradise Homes, Block 4020	-0-	1,892.87	1,892.87	-0-
TOTAL	$ 22,600.00	$ 58,307.17	$ 15,692.87	$ 65,214.30

*See Auditor's Exhibit II, Schedule G.

SCHOOL FUNDS

About 63 cents of each tax dollar collected in Stanislaus County was spent for education.



S C H O O L D I S B U R S E M E N T S

(Including Expenditure of State Subvention)

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
ELEMENTARY GENERAL AND BUILDING FUNDS						
Ceres Unified	$ 395,644.71	$ 5,311,431.08	$ 5,650,350.79	$ 56,725.00	$ 64,372.17	$ 121,097.17
Ceres Unified--Building	34,771.78	-0-	816.20	33,955.58		33,955.58
Ceres Unified--State Building	18,200.51	14,282.19	-0-	32,482.70		32,482.70
Ceres Unified--PEP V	543.86	4,907.43	5,375.33	75.96		75.96
Ceres Unified--PEP VI	550.98	(29.31)	521.67	-0-		-0-
Ceres Unified--CETA Two	-0-	80,827.76	71,686.07	9,141.69	530.88	9,672.57
Ceres Unified--CETA Six	-0-	15,252.20	13,993.49	1,258.71	189.60	1,448.31
Chatom	140,724.13	779,758.31	804,607.85	115,874.59	1,353.37	117,227.96
Chatom--PEP V	7.75	-0-	7.75	-0-		-0-
Chatom--CETA Six	-0-	3,607.27	3,271.78	335.49	28.42	363.91
Denair Unified	146,207.02	943,448.12	1,055,385.86	34,269.28	10,312.44	44,581.72
Denair Unified--Building	201,976.69	210,954.95	301,880.53	111,051.11	13,521.00	124,572.11
Denair Unified--State Building	88,403.04	167,902.96	255,819.99	486.01		486.01
Denair Unified--PEP V	6.02	-0-	6.02	-0-		-0-
Denair Unified--CETA Six	-0-	10,721.99	9,808.30	913.69	214.26	1,127.95
Empire	103,343.88	1,207,565.35	1,115,559.59	195,349.64	5,785.88	201,135.52
Empire--CETA Two	-0-	55,918.28	51,651.70	4,266.58	53.60	4,320.18
Empire--Building	451,739.38	4,952.00	270,971.99	185,719.39		185,719.39
Empire--PEP V	64.45	(55.52)	8.93	-0-		-0-
Empire--CETA Six	-0-	11,243.05	10,202.75	1,040.30	107.20	1,147.50
Gratton	37,241.39	71,611.90	66,294.73	42,558.56	566.01	43,124.57
Gratton--State Building	13,325.22	218,920.24	223,685.48	8,559.98		8,559.98
Gratton--PEP V	68.85	(60.00)	8.85	-0-		-0-
Hart Ransom	44,290.30	393,268.91	369,866.26	67,692.95	2,895.05	70,588.00
Hart Ransom--CETA Two	-0-	9,466.46	8,869.20	597.26	72.72	669.98
Hart Ransom--State Building	-0-	123.31	123.31	-0-		-0-
Hart Ransom--PEP V	120.63	7,194.28	7,226.84	88.07		88.07
Hart Ransom--CETA Six	-0-	8,521.77	7,812.54	709.23	109.08	818.31
Hickman	22,763.63	228,938.28	242,666.37	9,035.54	573.26	9,608.80
Hickman--State Building	2,493.29	17,277.29	19,453.19	317.39		317.39
Hickman--PEP V	8.87	-0-	8.87	-0-		-0-
Hughson	335,301.59	1,103,258.88	1,146,339.19	292,221.28	37,203.07	329,424.35
Hughson--PEP VI	39.90	(39.90)	-0-	-0-		-0-
Keyes	73,068.55	591,556.67	637,300.81	27,324.41	1,867.67	29,192.08
Keyes--CETA Two	-0-	3,701.29	3,528.08	173.21	35.05	208.26
Keyes--PEP V	2.39	-0-	2.39	-0-		-0-
Keyes--PEP VI	83.84	(8.65)	75.19	-0-		-0-
Knights Ferry	44,792.55	47,729.52	74,619.70	17,902.37	318.16	18,220.53
Knights Ferry--Building	.20	-0-	.20	-0-		-0-
La Grange	34,565.89	27,057.22	22,333.71	39,289.40		39,289.40

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Modesto	$ 1,743,502.66	$15,932,715.71	$15,859,593.68	$ 1,816,624.69	$	$ 1,816,624.69
Modesto--Children's Center	(5,737.15)	188,141.61	107,615.68	74,788.78		74,788.78
Modesto--Building	760,063.12	256,021.82	520,415.41	495,669.53		495,669.53
Modesto--State Building	37,136.07	97,945.18	126,851.24	8,230.01		8,230.01
Modesto--PEP V	2,480.79	68,642.56	71,123.35	-0-		-0-
Modesto--PEP VI	70.90	(1,677.46)	(1,606.56)	-0-		-0-
Modesto--Special Reserve	60,591.60	7,478.78	9,053.90	59,016.48		59,016.48
Modesto--Stores Revolving	(59,086.65)	167,555.78	108,469.13	-0-		-0-
Modesto--CETA Two	-0-	543,428.93	529,476.80	13,952.13		13,952.13
Modesto--CETA Six	-0-	38,023.61	35,867.78	2,155.83		2,155.83
Newman-Crows Landing Unified	354,059.81	1,468,186.50	1,629,540.13	192,706.18	12,619.32	205,325.50
Newman-Crows Landing Unified--CETA Two	-0-	3,224.90	2,963.78	261.12		261.12
Newman-Crows Landing Unified--Building	2,354.94	-0-	2,354.94	-0-		-0-
Newman-Crows Landing Unified--State Building	149,584.08	199,481.30	340,793.71	8,271.67		8,271.67
Newman-Crows Landing Unified--PEP V	39.36	4,225.89	4,226.47	38.78		38.78
Newman-Crows Landing Unified--PEP VI	101.61	(.16)	101.45	-0-		-0-
Newman-Crows Landing Unified--Special Reserve	25,000.00	22,526.31	12,711.65	34,814.66		34,814.66
Newman-Gustine Unified Trust	66.70	-0-	66.70	-0-		-0-
Oakdale	115,550.34	2,195,293.72	2,258,330.55	52,513.51	25,871.36	78,384.87
Oakdale--CETA Two	-0-	7,941.03	7,199.46	741.57		741.57
Oakdale--PEP V	112.54	-0-	112.54	-0-		-0-
Oakdale--Special Reserve	-0-	209,296.00	97,532.91	111,763.09		111,763.09
Paradise	52,846.18	114,530.01	126,238.87	41,137.32	3,507.74	44,645.06
Paradise--CETA Two	-0-	14,423.06	13,796.13	626.93		626.93
Paradise--State Building	10,545.69	428.79	9,959.38	1,015.10		1,015.10
Paradise--PEP V	247.52	(215.20)	32.32	-0-		-0-
Paradise--PEP VI	8.70	(8.70)	-0-	-0-		-0-
Paradise--CETA Six	-0-	2,355.24	2,099.16	256.08		256.08
Patterson Unified	691,072.47	2,850,255.69	3,106,948.54	434,379.62	33,441.19	467,820.81
Patterson Unified--CETA Two	-0-	22,869.42	22,457.64	411.78	63.60	475.38
Patterson Unified--Building	61,252.52	-0-	-0-	61,252.52		61,252.52
Patterson Unified--State Building	457,046.91	1,255,987.94	1,697,905.94	15,128.91	98,780.73	113,909.64
Patterson Unified--PEP V	189.52	18,973.41	19,018.70	144.23		144.23
Patterson Unified--PEP VI	640.38	31.28	671.66	-0-		-0-
Patterson Unified--Property Use	2,643.48	835.54	1,398.00	2,081.02		2,081.02
Patterson Unified--CETA Six	-0-	10,475.23	9,435.46	1,039.77	95.40	1,135.17
Riverbank	146,229.40	1,270,535.45	1,357,381.46	59,383.39	3,182.28	62,565.67
Riverbank--CETA Two	-0-	62,218.39	58,848.76	3,369.63		3,369.63
Riverbank--PEP V	13.78	4,013.49	3,973.39	53.88		53.88
Riverbank--PEP VI	42.59	24.66	67.25	-0-		-0-

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
ELEMENTARY GENERAL AND BUILDING FUNDS, Continued						
Riverbank--CETA Six	$ -0-	$ 18,777.78	$ 17,103.97	$ 1,673.81	$ 194.40	$ 1,868.21
Roberts Ferry	57,940.40	59,962.72	49,860.08	68,043.04	86.12	68,129.16
Salida	108,354.47	546,959.53	583,119.24	72,194.76	9,785.32	81,980.08
Salida--CETA Two	-0-	37,340.37	36,610.50	729.87		729.87
Salida--PEP V	183.52	1,404.23	1,305.52	282.23		282.23
Salida--CETA Six	-0-	10,001.50	8,663.97	1,337.53		1,337.53
Shiloh	90,148.44	128,532.42	146,392.94	72,287.92	2,804.66	75,092.58
Stanislaus	389,854.23	2,030,506.08	2,255,417.60	164,942.71	22,134.77	187,077.48
Stanislaus--State Building	101.79	-0-	101.79	-0-		-0-
Stanislaus--PEP V	3.59	-0-	3.59	-0-		-0-
Stanislaus--Special Reserve	-0-	228,973.48	224,478.94	4,494.54	2,296.75	6,791.29
Sylvan	830,504.69	4,106,529.69	4,205,372.58	731,661.80	32,922.26	764,584.06
Sylvan--CETA Two	-0-	19,864.93	18,745.97	1,118.96	182.70	1,301.66
Sylvan--State Building	335,535.32	714,921.82	649,591.53	400,865.61	17,933.19	418,798.80
Sylvan--PEP V	3.43	3,231.25	3,204.68	30.00		30.00
Sylvan--CETA Six	-0-	6,703.14	6,178.33	524.81	77.14	601.95
Turlock	781,521.26	3,363,410.21	3,424,512.22	720,419.25	98,827.33	819,246.58
Turlock--Children's Center	21,196.36	48,265.00	49,427.72	20,033.64	9,801.95	29,835.59
Turlock--Building	2,817.63	-0-	-0-	2,817.63		2,817.63
Turlock--PEP V	16.42	-0-	16.42	-0-		-0-
Turlock--CETA Two	-0-	3,740.95	3,389.99	350.96		350.96
Valley Home	79,755.51	185,261.99	166,962.07	98,055.43	543.26	98,598.69
Valley Home--Building	265,000.00	-0-	204,599.05	60,400.95		60,400.95
Waterford	73,469.27	620,804.26	609,094.39	85,179.14	2,661.80	87,840.94
Waterford--CETA Two	-0-	3,319.85	3,262.97	56.88		56.88
Waterford--PEP V	-0-	4,017.00	3,946.57	70.43		70.43
Waterford--PEP VI	70.47	(29.96)	40.51	-0-		-0-
Waterford--CETA Six	-0-	12,147.12	10,802.71	1,344.41	181.70	1,526.11
TOTAL	$ 9,835,497.95	$50,742,036.65	$53,287,374.71	$ 7,290,159.89	$ 518,103.86	$ 7,808,263.75

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
ELEMENTARY BONDS						
Ceres Unified	$ 173,308.28	$ 223,381.31	$ 236,711.25	$ 159,978.34	$	$ 159,978.34
Chatom--1958 Issue	13,680.95	14,726.57	15,100.00	13,307.52		13,307.52
Chatom--1969 Issue	8,831.42	34,030.67	34,100.00	8,762.09		8,762.09
Chatom--Mountain View 1955 Issue	4,619.47	4,051.42	4,195.00	4,475.89		4,475.89
Denair Unified--1953-56 Issue	2,354.56	5,786.61	2,422.50	5,718.67		5,718.67
Denair Unified--1962-73 Issue	60,919.49	103,683.07	122,492.50	42,110.06		42,110.06
Empire--1968-72 Issue	164,779.84	255,276.04	215,565.00	204,490.88		204,490.88
Hart Ransom--1952-67 Issue	4,627.03	19,175.84	18,688.75	5,114.12		5,114.12
Hickman--1970-72 Issue	9,035.49	19,157.99	18,635.00	9,558.48		9,558.48
Hughson--1953-60 Issue	15,218.35	13,203.05	3,810.00	24,611.40		24,611.40
Knights Ferry--1972 Issue	9,445.61	6,715.23	13,375.00	2,785.84		2,785.84
Modesto--1951 Issue	45,218.27	41,946.12	42,000.00	45,164.39		45,164.39
Modesto--1955-59 Issue	51,717.28	120,657.20	121,345.04	51,029.44		51,029.44
Modesto--1962 (A) Issue	21,980.72	47,651.80	55,916.80	13,715.72		13,715.72
Modesto--1964-66 62B,C Issue	30,996.61	70,483.71	73,425.00	28,055.32		28,055.32
Modesto--1969-71 Issue	284,779.22	242,966.97	349,579.80	178,166.39		178,166.39
Newman-Crows Landing Unified	3,586.55	5,708.94	7,737.00	1,558.49		1,558.49
Newman--1957-66 Issue	14,840.33	25,914.66	25,885.00	14,869.99		14,869.99
Oakdale--1951-59 Issue	11,652.34	22,547.46	22,631.25	11,568.55		11,568.55
Oakdale--1965 Issue	17,944.35	27,551.79	26,649.00	18,847.14		18,847.14
Paradise--1968 Issue	5,635.93	9,239.35	9,750.00	5,125.28		5,125.28
Patterson Unified--1951-56 Issue	10,809.96	19,609.72	20,820.00	9,599.68		9,599.68
Patterson Unified-Grayson	6,477.57	4,661.75	5,225.00	5,914.32		5,914.32
Patterson Unified-Rising Sun	751.05	5,946.50	5,600.00	1,097.55		1,097.55
Patterson Unified-Newman 1971 Issue	55,990.64	197,038.98	204,112.50	48,917.12		48,917.12
Riverbank--1967 Issue	9,494.63	27,091.92	26,925.00	9,661.55		9,661.55
Roberts Ferry--1970 Issue	8,316.70	10,236.90	10,275.00	8,278.60		8,278.60
Salida--1950-65 Issue	9,727.02	19,476.38	20,497.50	8,705.90		8,705.90
Shiloh--1967-73 Issue	9,687.13	14,796.29	20,398.75	4,084.67		4,084.67
Stanislaus--1950 Issue	2,870.19	1,443.41	4,313.60	~~0~~		~~0~~
Stanislaus--1953-63 Issue	10,270.50	41,720.97	37,555.00	14,436.47		14,436.47
Stainslaus--1965-68-71 Issue	32,477.07	62,965.80	43,155.00	52,287.87		52,287.87
Sylvan--1951-53 Issue	4,864.79	866.41	2,198.75	3,532.45		3,532.45
Sylvan--1955-71 Issue	45,477.04	359,601.78	307,633.75	97,445.07		97,445.07
Turlock--1956-58 (B) Issue	13,437.64	20,634.78	24,356.25	9,716.17		9,716.17
Turlock--62 A,B,C,D Issue	19,066.55	99,364.50	103,757.50	14,673.55		14,673.55
Turlock--1971 Issue	46,200.31	41,961.06	44,300.00	43,861.37		43,861.37
Valley Home	464.17	55,380.48	32,130.00	23,714.65		23,714.65
Waterford--1955-61-68 Issue	14,806.43	23,159.51	17,498.11	20,467.83		20,467.83
TOTAL	$ 1,256,361.48	$ 2,319,812.94	$ 2,350,765.60	$ 1,225,408.82		$ 1,225,408.82

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
HIGH SCHOOL AND JUNIOR COLLEGE GENERAL AND BUILDING FUNDS						
Hughson Union	$ 316,921.54	$ 890,971.17	$ 1,150,092.82	$ 57,799.89	$ 35,333.44	$ 93,133.33
Hughson--CETA Two	-0-	32,906.94	32,078.42	828.52	394.94	1,223.46
Hughson--PEP V	85.78	10,975.92	10,503.61	558.09		558.09
Hughson--CETA Six	-0-	5,563.90	5,190.62	373.28	56.42	429.70
Modesto	462,041.49	12,793,948.26	12,406,332.28	849,657.47		849,657.47
Modesto--Building	50,105.64	2,601.97	46,748.39	5,959.22		5,959.22
Modesto--Special Reserve	73,937.66	54,872.12	40,433.70	88,376.08		88,376.08
Oakdale	287,217.83	2,447,918.39	2,444,658.76	290,477.46	13,984.14	304,461.60
Oakdale--CETA Two	-0-	37,552.95	34,580.67	2,972.28	380.61	3,352.89
Oakdale--Building	28,709.83	-0-	-0-	28,709.83		28,709.83
Oakdale--PEP V	9.90	7,644.15	7,547.49	106.56		106.56
Oakdale--PEP VI	85.73	1.91	87.64	-0-		-0-
Oakdale--CETA Six	-0-	18,133.56	15,829.61	2,303.95	120.75	2,424.70
Turlock	983,696.96	3,299,019.72	3,586,536.54	696,180.14	54,956.31	751,136.45
Turlock--CETA Two	-0-	10,264.20	9,711.68	552.52		552.52
Turlock--PEP V	22.27	9,655.72	9,132.74	545.25		545.25
YJC	3,137,962.40	16,557,157.17	17,797,229.63	1,897,889.94		1,897,889.94
YJC--CETA Two	-0-	242,197.96	235,011.31	7,186.65		7,186.65
YJC--PEP V	(1,935.26)	2,461.42	526.16	-0-		-0-
YJC--PEP VI	(4,302.00)	3,469.47	(832.53)	-0-		-0-
YJC--Property Use	83,730.68	104,940.82	124,474.95	64,196.55		64.196.55
YJC--Police Academy	93,382.89	636,095.53	723,270.07	6,208.35		6,208.35
YJC--CETA Six	-0-	54,434.07	53,029.27	1,404.80		1,404.80
Modesto Junior College:						
Special Reserve	865,091.66	4,184,466.97	4,935,216.52	114,342.11		114,342.11
Student Center Revenue	61,608.38	83,967.63	30,000.00	115,576.01		115,576.01
Student Center Repair & Repl Reserve	10,241.54	35,000.00	32,714.33	12,527.21		12,527.21
Student Center 1963 Revenue Bond	87.50	23,837.50	14,187.50	9,737.50		9,737.50
Student Center Debt Service Reserve	30,000.00	9,637.50	9,637.50	30,000.00		30,000.00
TOTAL	$ 6,478,702.42	$41,559,696.92	$43,753,929.68	$ 4,284,469.66	$ 105,226.61	$ 4,389,696.27

SCHOOLS
RECONCILIATION OF CASH BALANCES IN COUNTY TREASURY
FISCAL YEAR ENDED JUNE 30, 1975

	Auditor's Balance July 1, 1974	Receipts	Disbursements	Auditor's Balance June 30, 1975	Outstanding Warrants	Treasurer's Balance June 30, 1975
HIGH SCHOOL AND JUNIOR COLLEGE BONDS						
Hughson--1957-65-68 Issue	$ 62,309.82	$ 57,036.92	$ 65,026.50	$ 54,320.24	$	$ 54,320.24
Modesto--1955 through 1970 Issue	325,715.32	1,383,892.97	1,399,902.88	309,705.41		309,705.41
Oakdale--1954-65-69 Issue	78,515.45	244,255.03	224,903.75	97,866.73		97,866.73
Orestimba--1959-65 Issue	55,485.88	60,723.23	63,016.90	53,192.21		53,192.21
Yosemite Junior College--1955-59 Issue	15,505.05	124,474.95	131,017.01	8,962.99		8,962.99
TOTAL	$ 537,531.52	$ 1,870,383.10	$ 1,883,867.04	$ 524,047.58		$ 524,047.58
OTHER SCHOOL FUNDS						
Ceres Unified Commercial Revolving	$ -0-	$ 553,388.49	$ 553,388.49	$ -0-	$ 42,950.96	$ 42,950.96
County Schools Service	1,796,598.25	30,525,543.55	30,082,817.94	2,239,323.86	108,801.72	2,348,125.58
Stanislaus County Child Development Lab	11,430.15	135,373.15	139,325.90	7,477.40	3,779.83	11,257.23
County Schools Payroll	(19.66)	32,768,389.42	32,796,084.21	(27,714.45)	5,764,175.38	5,736,460.93
County Schools Withholding	52,962.17	351,460.89	334,476.46	69,946.60		69,946.60
County Schools Service--J.F. Kennedy, PEP V	(8.60)	-0-	(8.60)	-0-		-0-
County Schools Area Wide Aid Clear	(312.76)	5,962,342.48	5,962,083.00	(53.28)		(53.28)
County Schools Service--Migrant--PEP V	18.50	(9.90)	8.60	-0-		-0-
Modesto City Schools--Payroll	-0-	21,521,073.26	21,521,073.26	-0-	1,937,174.79	1,937,174.79
Modesto City Schools--Commercial Revolving	-0-	8,296,389.50	8,296,389.50	-0-	228,717.47	228,717.47
School Equalization Aid	604,732.56	1,180,915.81	1,745,425.00	40,223.37		40,223.37
Schools--SAF	1,252.61	3,965.80	-0-	5,218.41		5,218.41
YJC--Payroll Revolving	0	10,967,224.67	10,967,224.67	0	951,403.20	951,403.20
YJC--Commercial Revolving	0	9,795,986.58	9,795,986.58	0	294,578.39	294,578.39
TOTAL	$ 2,466,653.22	$122,062,043.70	$122,194,275.01	$ 2,334,421.91	$9,331,581.74	$11,666,003.65
GRAND TOTAL	$20,574,746.59	$218,553,973.31	$223,470,212.04	$15,658,507.86	$ 9,954,912.21	$25,613,420.07

B O N D E D I N D E B T E D N E S S
1975 - 1976

ELEMENTARY SCHOOLS	Amount of Issue	Redeemed to 6/30/75	Outstanding 6/30/75	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Chatom Union	$ 225,000	$ 110,000	$ 115,000	$ 10,000	1958	1983	Oct. 1	4.25
Chatom Union	335,000	70,000	265,000	20,000	1969	1985	Feb. 25	4.94
Empire Union	295,000	60,000	235,000	15,000	1968	1993	Apr. 16	4.94
Empire Union	1,000,000	120,000	880,000	60,000	1972	1987	Dec. 27	4.59
Empire Union	500,000	50,000	450,000	50,000	1974	1983	Dec. 18	4.63
Hart-Ransom Union	8,000		8,000		1952	1977	June 15	3.99
Hart-Ransom Union	5,000		5,000		1952	1977	June 15	3.61
Hart-Ransom Union	122,000	121,000	1,000	7,000	1952	1976	June 15	2.64
Hart-Ransom Union	179,000	24,000	155,000	4,000	1967	1987	June 6	4.32
Hickman	130,000	25,000	105,000	5,000	1970	1985	Feb. 6	6.90
Hickman	30,000	10,000	20,000	5,000	1972	1977	Aug. 25	4.50
Hughson	210,000	100,000	110,000	10,000	1960	1985	Oct. 1	3.78
Knights Ferry	100,000	30,000	70,000	10,000	1972	1982	June 6	4.69
Modesto	1,000,000	920,000	80,000	40,000	1951	1976	Dec. 15	1.86
Modesto	1,185,000	910,000	275,000	55,000	1955	1980	Mar. 1	2.27
Modesto	1,150,000	720,000	430,000	45,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	520,000	480,000	40,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	440,000	560,000	40,000	1964	1989	Jan. 1	3.14
Modesto	250,000	90,000	160,000	10,000	1966	1991	May 19	3.60
Modesto	2,320,000	240,000	2,080,000	70,000	1969	1989	Mar. 24	4.77
Modesto	2,000,000	400,000	1,600,000	100,000	1971	1991	Mar. 16	4.24
Mountain View	69,000	65,000	4,000	4,000	1955	1975	Dec. 15	3.31
Oakdale	10,000	5,000	5,000	5,000	1953	1975	Dec. 15	3.09
Oakdale	275,000	220,000	55,000	15,000	1959	1979	June 15	3.93
Oakdale	385,000	155,000	230,000	20,000	1965	1985	Feb. 15	3.26
Paradise	110,000	20,000	90,000	5,000	1968	1993	Jan. 16	5.00
Riverbank	340,000	55,000	285,000	15,000	1967	1987	Feb. 28	4.10
Roberts Ferry	80,000	5,000	75,000	5,000	1970	1989	Nov. 10	6.84
Salida	77,000	74,000	3,000	3,000	1950	1975	Dec. 15	2.18
Salida	60,000	39,000	21,000	3,000	1961	1981	Aug. 1	3.93
Salida	140,000	50,000	90,000	10,000	1965	1984	Apr. 2	3.51
Shiloh	125,000	30,000	95,000	10,000	1967	1987	June 13	4.36
Shiloh	25,000	10,000	15,000	5,000	1973	1978	May 22	4.91
Stanislaus Union	105,000	105,000		4,000	1950	1975	Jan. 2	2.47
Stanislaus Union	64,000	59,000	5,000	5,000	1956	1976	June 15	3.43
Stanislaus Union	110,000	95,000	15,000	10,000	1960	1976	Feb. 1	4.23
Stanislaus Union	35,000	25,000	10,000	5,000	1961	1977	June 1	3.71
Stanislaus Union	70,000	70,000		15,000	1963	1975	Mar. 1	3.25
Stanislaus Union	120,000	50,000	70,000	10,000	1965	1977	Jan. 3	3.45
Stanislaus Union	90,000	21,000	69,000	10,000	1967	1978	May 29	4.17
Stanislaus Union	130,000		130,000		1967	1980	May 29	4.17
Stanislaus Union	30,000		30,000		1968	1979	Aug. 9	4.74
Stanislaus Union	5,000		5,000		1968	1979	Aug. 9	4.74

B O N D E D I N D E B T E D N E S S
1975 - 1976

ELEMENTARY SCHOOLS, Continued	Amount of Issue	Redeemed to 6/30/75	Outstanding 6/30/75	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Stanislaus Union	$ 10,000	$	$ 10,000	$	1968	1979	Aug. 9	4.74
Stanislaus Union	60,000	40,000	20,000	10,000	1971	1976	Aug. 27	4.60
Sylvan Union	47,000	47,000		1,000	1951	1975	June 15	2.95
Sylvan Union	3,000	1,000	2,000	1,000	1953	1976	June 15	3.73
Sylvan Union	85,000	85,000		2,000	1955	1975	May 1	3.00
Sylvan Union	165,000	105,000	60,000	10,000	1959	1979	Oct. 1	4.13
Sylvan Union	94,000	65,000	29,000	5,000	1962	1981	Mar. 1	3.64
Sylvan Union	95,000	55,000	40,000	5,000	1962	1982	Dec. 15	3.24
Sylvan Union	100,000	55,000	45,000	5,000	1964	1984	Jan. 1	3.55
Sylvan Union	190,000	90,000	100,000	10,000	1965	1985	Jan. 2	3.52
Sylvan Union	30,000	30,000		5,000	1966	1975	Feb. 1	4.74
Sylvan Union	210,000		210,000		1966	1991	Feb. 1	4.11
Sylvan Union	155,000	20,000	135,000	10,000	1967	1984	Feb. 15	3.85
Sylvan Union	120,000	25,000	95,000	5,000	1968	1987	Feb. 6	4.65
Sylvan Union	125,000	45,000	80,000	25,000	1969	1978	Feb. 18	4.59
Sylvan Union	350,000	80,000	270,000	20,000	1971	1986	Apr. 23	4.31
Sylvan Union	1,315,000	100,000	1,215,000	100,000	1974	1984	Apr. 15	4.61
Turlock	210,000	200,000	10,000	15,000	1956	1976	June 15	2.77
Turlock	190,000	95,000	95,000	10,000	1962	1981	Jan. 15	3.44
Turlock	280,000	165,000	115,000	30,000	1962	1981	Jan. 15	3.42
Turlock	305,000	140,000	165,000	25,000	1965	1981	Jan. 14	2.97
Turlock	375,000	40,000	335,000	20,000	1966	1986	May 24	3.72
Turlock	40,000	4,000	36,000	3,000	1967	1985	Apr. 25	3.88
Turlock	200,000	120,000	80,000	40,000	1971	1976	Sept. 7	4.35
Valley Home	265,000	20,000	245,000	20,000	1974	1984	Sept.22	4.93
Waterford	25,000	23,000	2,000	2,000	1955	1975	Dec. 15	3.31
Waterford	64,000	39,000	25,000	3,000	1961	1982	Sept. 1	3.87
Waterford	160,000	30,000	130,000	5,000	1968	1987	July 23	4.91
TOTAL ELEMENTARY SCHOOLS	$20,767,000	$7,832,000	$12,935,000	$1,142,000				
HIGH SCHOOLS								
Hughson	$ 345,000	$ 255,000	$ 90,000	$ 17,000	1957	1982	Sept.15	4.25
Hughson	399,000	100,000	299,000	20,000	1965	1989	Dec. 8	3.79
Hughson	60,000	40,000	20,000	9,000	1968	1977	Nov. 4	4.68
Modesto	1,620,000	1,245,000	375,000	80,000	1955	1980	Mar. 1	2.27
Modesto	1,250,000	800,000	450,000	50,000	1959	1984	Mar. 15	3.41
Modesto	1,000,000	1,000,000		70,000	1960	1975	Apr. 15	3.45
Modesto	1,250,000	650,000	600,000	50,000	1962	1987	Mar. 1	3.15
Modesto	1,000,000	480,000	520,000	40,000	1963	1988	Mar. 5	2.90

BONDED INDEBTEDNESS
1975 - 1976

HIGH SCHOOLS, Continued	Amount of Issue	Redeemed to 6/30/75	Outstanding 6/30/75	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Modesto	$1,050,000	$ 360,000	$ 690,000	$ 40,000	1964	1989	Nov. 15	3.18
Modesto	1,250,000	550,000	700,000	100,000	1968	1983	May 21	4.17
Modesto	2,615,000	170,000	2,445,000	55,000	1969	1989	Mar. 24	4.79
Modesto	2,700,000	2,700,000		540,000	1970	1975	Apr. 1	4.99
Modesto	1,300,000	260,000	1,040,000	65,000	1971	1991	Mar. 16	4.26
Oakdale Joint Union	73,000	33,000	40,000	33,000	1954	1977	Mar. 15	3.10
Oakdale Joint Union	627,000	627,000		2,000	1954	1975	Mar. 15	2.46
Oakdale Joint Union	1,275,000	540,000	735,000	70,000	1965	1985	Apr. 1	3.25
Oakdale Joint Union	725,000	240,000	485,000	65,000	1969	1983	Feb. 11	4.65
TOTAL HIGH SCHOOLS	$18,539,000	$10,050,000	$8,489,000	$1,306,000				
UNIFIED SCHOOLS								
Ceres:								
Ceres Unified	$ 725,000	$ 25,000	$ 700,000	$ 10,000	1968	1993	Oct. 8	4.85
Ceres Unified	700,000	125,000	575,000	25,000	1968	1993	Oct. 30	4.82
Ceres Unified	250,000	150,000	100,000	50,000	1971	1976	Nov. 19	3.59
Ceres Unified	200,000		200,000		1975	1978	July 11	4.95
Ceres Elementary	200,000	152,000	48,000	8,000	1955	1980	Dec. 15	2.78
Ceres Elementary	150,000	114,000	36,000	6,000	1956	1981	Mar. 15	3.00
Ceres Elementary	185,000	115,000	70,000	10,000	1961	1982	Apr. 1	3.57
Westport	85,000	20,000	65,000	7,000	1963	1982	Sept.15	3.34
Ceres High	307,000	295,000	12,000	12,000	1950	1975	Aug. 1	2.25
Ceres High	152,000	67,000	85,000	15,000	1955	1980	Mar. 1	3.09
Ceres High	250,000	110,000	140,000	10,000	1964	1989	May 1	3.55
Denair	135,000	128,000	7,000	7,000	1956	1976	June 15	3.34
Denair	180,000	130,000	50,000	10,000	1962	1982	May 1	3.37
Denair	120,000	30,000	90,000	5,000	1966	1986	July 22	4.25
Denair	5,000	5,000		5,000	1967	1974	Dec. 26	5.00
Denair	170,000	5,000	165,000	5,000	1967	1991	Dec. 26	5.00
Denair	40,000	30,000	10,000	10,000	1969	1976	Feb. 7	4.99
Denair	240,000	60,000	180,000	15,000	1971	1986	Mar. 30	5.00
Denair	50,000	30,000	20,000	10,000	1972	1977	Jan. 14	4.50
Denair	290,000	30,000	260,000	20,000	1973	1988	May 1	5.41
Denair	210,000		210,000		1975	1982	Apr. 1	5.05
Newman-Crows Landing:								
Newman Elementary	260,000	180,000	80,000	10,000	1957	1982	Sept. 1	4.16
Newman Elementary	115,000	50,000	65,000	10,000	1966	1982	Apr. 15	4.19
Newman-Gustine Unified	123,000	16,000	107,000	2,000	1966	1991	Nov. 1	4.55
Orestimba High	730,000	530,000	200,000	40,000	1959	1979	July 1	4.15

B O N D E D I N D E B T E D N E S S
1975 - 1976

UNIFIED SCHOOLS, Continued	Amount of Issue	Redeemed to 6/30/75	Outstanding 6/30/75	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Orestimba High	$ 69,000	$	$ 69,000	$	1961	1981	Sept.15	3.99
Orestimba High	160,000		160,000		1964	1985	Oct. 15	3.60
Orestimba High	168,000		168,000		1965	1989	Nov. 30	3.83
Patterson:								
Grayson	126,000	121,000	5,000	5,000	1950	1975	Dec. 15	2.17
Patterson Elementary	265,000	255,000	10,000	10,000	1951	1976	Feb. 1	1.87
Patterson Elementary	17,000	3,000	14,000	3,000	1952	1977	Dec. 15	3.95
Patterson Elementary	150,000	95,000	55,000	5,000	1956	1981	Apr. 15	3.00
Patterson Joint Unified	1,880,000	425,000	1,455,000	135,000	1971	1983	Feb. 16	4.43
Rising Sun	120,000	105,000	15,000	5,000	1954	1978	Jan. 15	2.96
TOTAL UNIFIED SCHOOLS	$8,827,000	$3,401,000	$5,426,000	$ 465,000				
JUNIOR COLLEGE								
Yosemite (MSC)	$1,500,000	$1,175,000	$ 325,000	$ 70,000	1955	1980	Mar. 1	2.26
Yosemite (MSC)	1,000,000	640,000	360,000	40,000	1959	1984	Mar. 15	3.41
TOTAL JUNIOR COLLEGE	$2,500,000	$1,815,000	$ 685,000	$ 110,000				
GENERAL COUNTY								
Bridge & Court House	$2,500,000	$1,905,000	$ 595,000	$ 85,000	1957	1982	June 15	3.26
Bridge & Court House	1,000,000	790,000	210,000	30,000	1958	1982	June 15	2.57
Bridge & Court House	1,000,000	785,000	215,000	45,000	1961	1982	June 15	2.98
Bridge & Court House	1,000,000	700,000	300,000	50,000	1963	1982	June 15	2.80
Bridge & Court House	700,000	200,000	500,000	50,000	1971	1982	June 15	4.04
TOTAL GENERAL COUNTY	$6,200,000	$4,380,000	$ 1,820,000	$ 260,000				
MISCELLANEOUS SPECIAL DISTRICTS								
Denair Community Services:								
General Obligation	$ 120,000	$ 20,000	$ 100,000	$ 3,000	1965	1995	Feb. 1	3.75
Revenue Sewer	125,000	68,000	57,000	3,000	1965	1989	Feb. 1	3.75
Revenue Water	150,000	12,000	138,000	3,000	1968	1998	Sept. 1	4.75

B O N D E D I N D E B T E D N E S S
1975 - 1976

MISCELLANEOUS SPECIAL DISTRICTS, Continued	Amount of Issue	Redeemed to 6/30/75	Outstanding 6/30/75	Redemptions 1974-75	Year of Issue	Year of Maturity	Bonds Payable	Effective Interest Rate
Keyes Community Services:								
General Obligation	$ 85,000	$ 20,000	$ 65,000	$ 2,000	1964	1994	Jan. 1	3.62
Revenue Sewer	107,000	19,000	88,000	3,000	1964	1994	Jan. 1	3.62
Revenue Water	250,000	4,000	246,000	1,000	1971	2011	Jan. 8	4.75
Knights Ferry Comm. Serv.	46,000		46,000		1974	2012	Jan. 1	5.00
Oak Valley Hospital	1,500,000	300,000	1,200,000	125,000	1972	1982	Apr. 15	4.18
Patterson Hospital	350,000	50,000	300,000	10,000	1967	1987	July 1	4.31
Salida Sanitary	210,000	110,000	100,000	5,000	1952	1992	June 15	4.86
Waterford Comm Services	137,000	50,000	87,000	6,000	1957	1988	Dec. 15	5.00
TOTAL MISCELLANEOUS SPECIAL DISTRICTS	$3,080,000	$ 653,000	$ 2,427,000	$ 161,000				
GRAND TOTAL	$59,913,000	$28,131,000	$31,782,000	$3,444,000				

GENERAL COUNTY INVESTMENT IN PROPERTY AND EQUIPMENT

COMPARATIVE STATEMENT OF GENERAL FIXED ASSETS
AS OF
JUNE 30, 1974 AND JUNE 30, 1975

	June 30, 1974	June 30, 1975
GENERAL FIXED ASSETS:		
Land	$ 2,841,104.58	$ 3,049,996.65
Structures and Improvements	14,824,559.16	17,295,146.79
Equipment (1)	2,586,584.54	3,013,981.62
Total General Fixed Assets	$ 20,252,248.28	$ 23,359,125.06
INVESTMENT IN GENERAL FIXED ASSETS:		
From General Funds	$ 18,136,109.39	$ 18,467,904.79
From Road Fund	321,802.35	322,961.77
From Revenue Sharing Fund	1,794,336.54	4,568,258.50
Total Investment in General Fixed Assets	$ 20,252,248.28	$ 23,359,125.06

(1) See Exhibit XI, Schedule A.

AUDITOR'S EXHIBIT XI
SCHEDULE A

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1975

	Balance June 30, 1974	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1975
LAND	$ 2,841,104.58	$ 208,892.07	$	$ 3,049,996.65
STRUCTURES AND IMPROVEMENTS	14,824,559.16	2,470,587.63		17,295,146.79
EQUIPMENT				
Agricultural Commissioner	23,743.48	1,194.43	148.40	24,789.51
Agricultural Extension Service	31,802.73	1,550.27	1,043.56	32,309.44
Alcoholic Treatment Program		27,373.37		27,373.37
Air Pollution	15,936.60	133.61	299.81	15,770.40
Animal Shelter	6,360.72	5,439.71		11,800.43
Area II SSl Alert	---	9,977.39	4,400.00	5,577.39
Area II ATAAP	---	1,017.07		1,017.07
Assessor	109,113.81	1,408.64		110,522.45
Auditor-Controller	49,270.50	1,594.24		50,864.74
Board of Supervisors	2,318.65			2,318.65
Buildings and Grounds:				
Center No. 1	20,805.79	2,949.85	175.75	23,579.89
Center No. 3	2,823.46		125.00	2,698.46
Chief Administrative Officer	10,722.70	2,331.05	1,782.31	11,271.44
Clerk	72,609.63	6,773.11		79,382.74
Clerk-Elections	120,343.24	1,297.50		121,640.74
Consumer Affairs	155.55	1,268.29		1,423.84
County Counsel	7,315.30	154.23		7,469.53
Counsel on Criminal Justice	---	1,010.34		1,010.34
Court Reporters	2,420.50			2,420.50
District Attorney	37,889.13	10,075.27	7,951.16	40,013.24
District Attorney-Family Support Division	---	9,455.51		9,455.51
Drug Enforcement Unit	2,351.26	18,095.07		20,446.33
Fire Warden	13,859.72	28,434.44	1,191.25	41,102.91
Fish and Game	831.03		.01	831.02
Health:				
Administrative Division	66,534.21	7,883.88	2,235.54	72,182.55
Child Health Disability Prevention	---	3,809.55		3,809.55
Crippled Children	6,409.11	1,175.60		7,584.71
Disaster Trailer	---	3,087.99		3,087.99
Heroin Addiction Treatment Program	5,895.20	161.44	1,310.94	4,745.70
Honor Farm	51,081.74	15,219.56	9,720.14	56,581.16
Hospital	544,824.78	69,500.35	18,667.04	595,658.09
Hospital-Special Federal Health Projects	1,701.17		825.18	875.99
Jail	21,893.04	4,677.50	2,750.00	23,820.54

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1975

	Balance June 30, 1974	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1975
Justice Courts:				
Ceres	$ 10,309.99	$	$	$ 10,309.99
Newman	1,334.35	493.70		1,828.05
Oakdale-Waterford	1,859.72			1,859.72
Patterson	2,300.03	472.79	217.89	2,554.93
Riverbank	1,254.84			1,254.84
Turlock	6,890.78	1,076.79		7,967.57
Juvenile Hall	11,437.01	2,359.64	435.71	13,360.94
Law Library	964.71			964.71
Library	294,210.63	44,424.39	1,968.03	336,666.99
Marshal	2,721.25	1,000.19		3,721.44
Mental Health	34,773.49	29,629.95	5,874.08	58,529.36
Municipal Court	44,179.87	21,691.30		65,871.17
Museum of History	500.00			500.00
Office of Emergency Service	3,893.54			3,893.54
Parks	108,143.25	79,493.14	53,682.70	133,953.69
Personnel	5,834.25	658.26	432.99	6,059.52
Planning Commission	10,678.94	2,429.84	2.17	13,106.61
Probation:				
General	43,762.55	8,303.68	444.60	51,621.63
Institutional Probation Officer	---	330.88		330.88
Institutional Training Program	---	108.29		108.29
Intensive Supervision	13,348.79	27,717.03	4,399.00	36,666.82
Vocational Resources	---	435.81		435.81
Public Defender	---	5,573.92		5,573.92
Public Employment Program Title V	29,248.39	258.41		29,506.80
Public Employment Program Title VI	7,989.35			7,989.35
Public Works:				
Abandoned Vehcile	---	111.30		111.30
Administrative Division	13,611.83	1,926.59	522.50	15,015.92
Building Division	3,303.63	336.44		3,640.07
Engineering Division	62,130.24	17,581.38	1,213.28	78,498.34
Road and Bridge Division	50,928.74	2,079.68		53,008.42
Purchasing Agent	13,083.44	2,584.83		15,668.27
Radio Network	94,082.40	29,335.48		123,417.88
Sheriff, Coroner, Public Adm., and Public Guardian	153,527.57	17,632.23	281.15	170,878.65
Socialization and Rehabilitation Team	10,507.12	1,996.22	768.92	11,734.42
Special Public Library Services	11,880.00			11,880.00
Stanislaus Area Association of Governments	---	2,887.27		2,887.27
Stanislaus County Manpower Planning	444.60	5,670.47		6,115.07
Superintendent of Schools-General Fund	28,294.20	636.00	15.00	28,915.20
Superintendent of Schools Fund	639.00		639.00	---

STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
FISCAL YEAR ENDED JUNE 30, 1975

	Balance June 30, 1974	Additions and Transfers In	Deductions and Transfers Out	Balance June 30, 1975
Superior Court	$ 35,924.19	$ 131.54	$	$ 36,055.73
Treasurer and Tax Collector	38,332.66	1,011.73		39,344.39
Treasurer-Collection Division	6,514.35	931.65	231.75	7,214.25
Veterans' Service Office	1,956.35			1,956.35
Welfare:				
Administrative and Adoptions Division	176,928.19	3,341.37	7,550.46	172,719.10
Warehouse-Unassigned Equipment	19,847.25	18,465.61	11,464.66	26,848.20
Total Equipment	$ 2,586,584.54	$ 570,167.06	$ 142,769.98	$ 3,013,981.62
Total General Fixed Assets	$20,252,248.28	$ 3,249,646.76	$ 142,769.98	$23,359,125.06

STATISTICAL SECTION

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT FUND
BALANCE SHEET
FOR CALENDAR YEAR ENDING DECEMBER 31, 1974

ASSETS

Cash on Hand		$ 248,868.70
Bonds and Certificates of Deposit		19,782,000.00
Premiums & Discount on Bonds		(206,323.85)
Accrued Interest on Bonds		369,387.28
Common Stock		4,285,225.73
Accrued Dividends on Common Stock		4,654.25
Accrued Interest on Fund Balance		10,060.34
Members Contributions for December		127,241.85
Members Cost of Living for December		22,281.69
Total Assets		$ 24,643,395.99

LIABILITIES

Members Deposit Reserve		$ 8,024,862.87
Members Deposit Reserve--Cost of Living		502,789.89
Unclaimed Funds of Former Members		14,339.78
County Advance Reserve:		
Current Service	$ 1,123,163.64	
Prior Service	(273,943.62)	
Balance County Advance Reserve		$ 849,220.02
Annuity Reserve	$ 2,729,372.88	
Pension Reserve (Current Service)	9,491,290.65	
Pension Reserve (Prior Service)	1,440,896.43	
Survivors Death Benefit Reserve	306,030.82	
Cost of Living Adjustment Reserve	690,801.44	
Total Retired Members Pension Account		$ 14,658,392.22
Total Liabilities		$ 24,049,604.78
Surplus		593,791.21
Total Liabilities and Surplus		$ 24,643,395.99

STANISLAUS COUNTY
EMPLOYEES' RETIREMENT FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR CALENDAR YEAR ENDING DECEMBER 31, 1974

Cash on Hand, December 31, 1973		$ 195,657.99
RECEIPTS		
Matured Bonds	$ 223,000.00	
Profit or Loss on Sales of Common Stock	83,673.86	
Sale of Common Stock	248,434.46	
Members Contributions	1,349,125.19	
County Contributions	2,100,379.93	
Bond Investment Income	1,039,864.91	
Dividend Income--Common Stock	152,652.42	
Interest on Fund Balance	44,394.09	
Cost of Living	345,038.73	
Total Receipts		$ 5,586,563.59
Opening Balance and Total Cash Receipts		$ 5,782,221.58
DISBURSEMENTS		
Bonds Purchased	$ 3,395,000.00	
Premiums on Bonds Purchased	3,117.00	
Discount on Bonds Purchased	(135,377.25)	
Accrued Interest on Bonds Purchased	30,044.81	
Common Stock Purchased	791,448.36	
Payment Account Withdrawal	222,426.59	
Withdrawal Cost of Living	19,974.92	
Payment Account Death:		
Ret. Contributions $ 4,084.41		
Salary Benefits 4,330.68	8,415.09	
Payment Acct. Service Retirement	901,661.55	
Payment Acct. Serv. Conn. Disability	41,614.20	
Payment Acct. Non-Serv. Conn. Disability	83,471.50	
Payment Acct. Survivors Death Ben.	17,814.13	
Annuity Pmts. Retired Option #1	37,793.40	
Management Fees--Common Stock	8,560.00	
Death Benefit--Burial Allowance	9,000.00	
Payment Acct. Cost of Living	98,388.58	
Total Disbursements		$ 5,533,352.88
Cash in County Treasury, December 31, 1974		248,868.70
Closing Balance and Total Cash Disbursements		$ 5,782,221.58

STANISLAUS COUNTY
EMPLOYEES RETIREMENT ASSOCIATION

GENERAL INFORMATION

The Retirement Association has been in existence since July 1, 1948, and is governed by a Retirement Board consisting of the County Treasurer, two members of the Stanislaus County Employees' Retirement Association other than Safety Members, four qualified electors of the County who are not connected with the County government in any capacity (except one may be a Supervisor), a Safety Member of the Stanislaus County Employees' Retirement Association and a retired member elected by the retired members of the Association.

SERVICE RETIREMENT: Miscellaneous Members with ten years of service, who have attained the age of 50, are eligible to retire. Miscellaneous Members with 30 years of service, regardless of age, are eligible to retire.

Safety Members with ten years of service, who have attained the age of 50, are eligible to retire. Safety Members with 20 years of service, regardless of age, are eligible to retire.

COMPULSORY RETIREMENT: Retirement is compulsory for all miscellaneous members on the first day of the month following that in which a member attains the age of 70, except that an elective official shall be retired at the end of the first term to which he is elected which commences on a date following his 70th birthday.

Retirement is compulsory for all Safety Members on the first day of the month following that in which a Safety Member attains the age of 60, except that the Sheriff and Undersheriff shall be retired at the end of the first term to which the Sheriff is elected, following his 70th birthday.

DISABILITY RETIREMENT: Any member retired for disability not as a result of injury or disease arising out of and in the course of his employment shall receive a retirement allowance regardless of age, but if and only if he has to his credit not less than 5 years of service.

Any member permanently incapacitated for the performance of duty as a result of injury or disease arising out of and in the course of his employment shall be retired for disability with retirement allowance regardless of age or amount of service.

DEATH BENEFIT: In case of death of a member, before retirement, his beneficiary is entitled to receive all of the member's contributions, with interest, plus an amount equal to one-twelfth of the annual compensation earnable by the deceased during the twelve months immediately preceding his death for each completed year of service under the system, but not to exceed fifty percent of such annual compensation. The person to whom this benefit is payable, may elect in writing to receive it in a lump sum payment or in monthly installments over a period not to exceed 10 years.

Upon the death of a member who was eligible to retire, his surviving spouse may elect to receive, for life, in lieu of the death benefit, 60% of the retirement allowance to which the member would have been entitled had he retired on the day of his death.

REDEPOSITS: A member may redeposit accumulated contributions previously withdrawn plus interest accrued from date of separation, at any time prior to presenting an application for retirement.

SERVICE BEFORE MEMBERSHIP: A member who prior to his entrance into the retirement system held a position in the county service the tenure of which was such as to exclude him from membership (extra help - part time - seasonal or temporary) shall have the right to receive credit for such service if he elects to pay for it and thereafter pays in accordance with such election and prior to retirement.

STANISLAUS COUNTY
EMPLOYEES RETIREMENT ASSOCIATION

GENERAL INFORMATION, Continued

DEFERRED RETIREMENT: A member with 5 years of service who separates from county employment, may elect within 180 days to leave his deposit with the retirement association and take a deferred retirement to become effective at his retirement age.

TRANSFER TO STATE OR OTHER COUNTY EMPLOYMENT: A member who discontinues his employment and within 90 days after his discontinuance goes to work for another county that is covered by the 1937 retirement act or the State of California which is covered by the Public Employees' Retirement System, has the privilege of leaving his money on deposit with the system he is leaving and taking advantage of certain benefits. The member enters the new system at the rate of contribution that applies to the age at which he entered the first system. When he retires from both systems concurrently, his retirement allowances will be based on his highest average compensation in either system. He may combine his service in both systems to meet the minimum requirements for service retirement, disability retirement and death benefit.

* *

GENERAL STATISTICS

Number of Active Members	2220
Number of Retired Members	390
Number of Service Connected Disabilities	11
Number of Non-Service Connected Disabilities	44
Number of Survivors Death Benefits	8
Members Retired in 1974	65
Retired Members Deceased in 1974	10
Death Benefits Paid in 1974	2
Deferred Retirements:	
Transfers	58
Regular	20

STANISLAUS COUNTY
EMPLOYEES RETIREMENT ASSOCIATION
FOR CALENDAR YEAR ENDING DECEMBER 31, 1974

INVESTMENTS

BONDS:

U.S. Government	$ 210,000.00
Corporation	2,468,000.00
City	5,000.00
County	30,000.00
School	307,000.00
Canadian	10,000.00
State of California	50,000.00
Public Utilities	15,430,000.00
Railroads	722,000.00
Federal Land Bank	25,000.00
Export-Import Bank	25,000.00
International Bank	460,000.00
Total	$ 19,742,000.00

CERTIFICATES OF DEPOSIT:

Savings & Loan Association	$ 40,000.00

STOCK:

Automotive	$ 77,568.63
Building Material	93,561.03
Chemical	276,153.56
Consumer Products	125,356.60
Electrical Equipment	246,204.02
Finance	311,001.87
Food & Beverage	85,801.30
Forest Products	217,687.98
Machinery & Equipment	301,799.97
Metal	289,575.98
Office Equipment	303,731.28
Oil	366,346.36
Pharmaceutical & Health	290,230.61
Publishing & Broadcast	213,436.31
Railroad	146,504.40
Retail Trade	101,980.05
Technology (Misc.)	345,647.53
Utilities	492,638.25
Total	$ 4,285,225.73

TABLE I

COUNTY OF STANISLAUS
GENERAL COUNTY EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Protection	Roads	Health and Sanitation	Public Assistance	Education	Recreation	Debt Service
1966	$ 1,823,098.56	$ 3,329,842.18	$ 1,789,233.24	$ 424,528.78	$19,635,512.43	$ 557,526.79	$ 172,369.73	$ 303,977.50
1967	2,032,715.59	3,682,571.11	1,949,053.35	502,730.47	23,594,206.04	563,485.28	230,860.51	298,315.00
1968	2,172,087.22	4,018,320.81	1,986,887.27	580,964.37	24,986,851.44	619,425.68	233,218.96	293,077.50
1969	2,431,746.07	4,412,448.36	2,353,326.34	644,334.08	27,944,217.29	709,655.54	231,072.89	287,527.50
1970	2,480,977.36	5,066,154.22	2,358,504.55	2,542,785.59	34,182,940.10	776,520.07	246,950.57	281,977.50
1971	3,401,973.40	6,187,689.18	2,977,586.65	2,299,578.74	37,066,295.36	1,030,020.56	271,753.97	290,702.50
1972	3,351,918.54	6,820,167.98	3,637,672.96	2,190,526.10	41,175,288.56	1,328,990.57	310,782.41	349,215.00
1973	3,575,905.38	7,643,613.68	2,447,261.84	2,353,460.02	40,676,750.90	1,558,191.28	358,129.35	341,331.74
1974	5,786,925.44	9,056,694.82	2,956,468.88	2,958,474.12	35,815,936.06	1,705,083.15	438,490.68	338,343.10
1975	5,762,675.14	11,558,601.62	3,946,511.95	4,169,468.39	38,261,253.69	2,038,078.48	616,578.26	319,442.20

COUNTY OF STANISLAUS
GENERAL COUNTY REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money and Property	Aid from Other Governmental Sources	Charges for Current Services	Other Revenues
1966	$ 9,989,498.31	$ 91,329.27	$ 388,014.53	$ 206,719.02	$16,802,578.55	$ 1,063,138.23	$ 144,489.61
1967	10,505,950.96	76,127.92	383,436.67	311,355.48	17,152,889.31	4,351,623.54	89,289.31
1968	11,267,170.06	87,376.80	483,064.89	306,980.47	18,911,821.57	3,991,886.31	92,113.10
1969	13,092,813.32	103,169.04	520,338.42	367,165.84	21,306,016.30	4,199,697.59	181,298.09
1970	13,489,985.81	107,920.87	557,416.87	576,831.81	28,735,491.51	4,735,821.52	129,044.10
1971	17,903,096.75	146,650.14	575,849.36	593,304.80	32,179,115.76	2,410,835.54	92,290.54
1972	20,309,322.20	179,137.48	684,591.51	902,623.57	35,135,453.11	5,671,048.06	162,044.76
1973	21,523,419.42	198,913.17	681,693.25	1,017,860.59	38,713,341.45	4,398,829.22	79,329.37
1974	18,246,037.69	171,660.52	690,448.75	2,276,938.51	33,850,413.69	5,617,599.02	164,764.24
1975	19,379,963.59	229,962.55	824,269.18	3,011,322.43	38,781,006.08	6,075,783.17	314,864.24

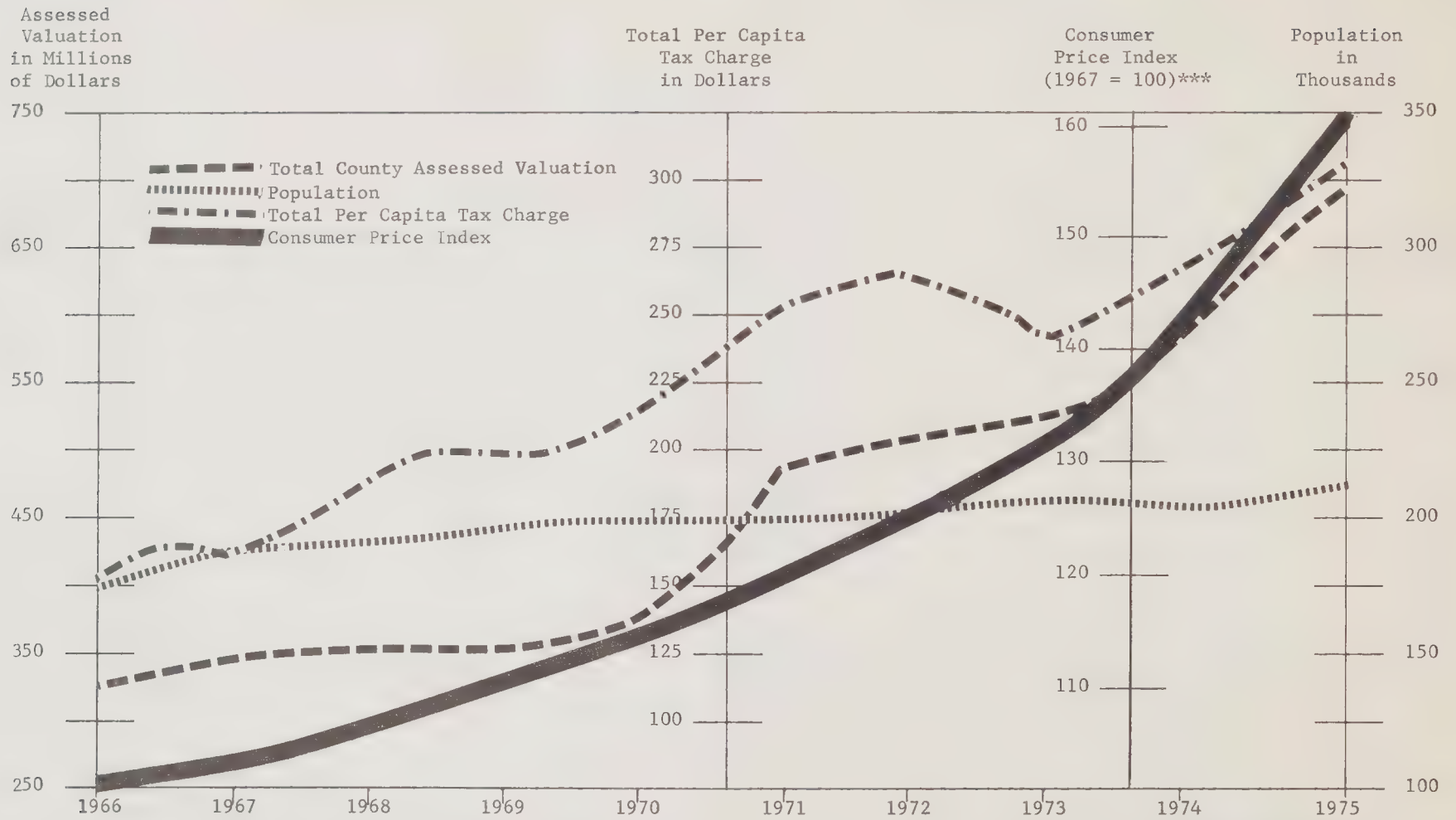
COUNTY OF STANISLAUS
TAX REVENUES BY SOURCE
LAST TEN FISCAL YEARS

Fiscal Year	Total Taxes	Current Property Taxes	Prior Property Taxes	Solvent Credits
1966	$ 9,989,498.31	$ 8,669,031.64	$ 205,322.55	$ 8,946.80
1967	10,505,950.96	9,148,068.36	229,483.37	11,518.79
1968	11,267,170.06	9,777,488.00	250,918.03	13,281.79
1969	13,092,813.32	11,462,580.26	260,119.66	
1970	13,489,985.81	11,669,046.04	379,115.97	
1971	17,903,096.75	16,198,773.67	217,204.56	
1972	20,309,322.20	17,951,719.25	470,242.57	
1973	21,523,419.42	18,727.767.46	745,518.42	
1974	18,246,037.69	15,153,068.50	700,836.34	
1975	19,379,963.59	16,443,826.72	422,479.91	

Delinquent Penalties and Costs	Sales Taxes	Franchise Taxes	Occupancy Tax	Property Transfer Tax
$ 49,300.21	$ 989,077.78	$ 45,555.45	$ 22,263.88	$
50,330.99	992,263.01	50,098.83	24,187.61	
54,807.48	1,056,546.70	51,657.60	25,838.75	36,631.71
91,667.46	1,124,075.51	52,373.69	21,400.92	80,595.82
77,730.44	1,211,875.63	53,731.62	21,955.27	76,530.84
80,013.52	1,251.701.90	52,515.72	21,943.74	80,943.64
110,703.16	1,567,949.41	59,377.78	23,445.64	125,884.39
138,905.96	1,681,455.17	61,336.09	20,696.88	147,739.44
71,288.10	2,056,371.83	72,248.80	21,106.19	171,117.93
59,952.75	2,208,794.39	84,397.97	29,674.21	130,837.64

ASSESSED VALUATION, POPULATION AND TAX CHARGE
COMPARED WITH CONSUMER PRICE INDEX
LAST TEN FISCAL YEARS

TABLE IV



Year	Estimated Population	Assessed Valuation: Inside Cities	Assessed Valuation: Outside Cities	Assessed Valuation: Total County	Assessed Valuation: Per Capita	Tax Charge Per Capita: General County	Tax Charge Per Capita: Special Districts	Tax Charge Per Capita: Schools	Tax Charge Per Capita: Total
1966	178,100	126,082,340	199,003,300	325,085,640	1,825	51.96	6.07	97.44	155.47
1967	182,200	132,144,090	208,647,270	340,791,360	1,870	54.85	6.06	103.37	164.28
1968	187,900	140,633,090	214,877,190	355,510,280	1,892	62.29	6.50	110.13	178.92
1969	190,000	136,781,947	214,771,881	351,553,828*	1,850	65.02	7.39	119.09	191.50
1970	194,506****	147,630,714	224,043,817	371,674,531	1,910	86.63	7.65	129.39	223.67
1971	198,785	198,257,173	289,044,600	487,301,773**	2,451	92.62	8.00	151.10	251.72
1972	207,300	220,117,986	296,304,202	516,422,188	2,491	91.94	8.88	160.94	261.76
1973	211,500	227,979,468	295,556,215	523,535,683	2,475	73.02	8.89	148.30	230.21
1974	210,400****	273,005,920	325,838,856	598,844,776	2,846	79.58	9.71	178.14	267.43
1975	213,600****	323,722,280	354,654,942	678,377,222	3,176	93.70	10.79	200.57	305.06

* The 1969 decline in assessed valuation was due to the granting of the 15 percent Business Inventory Exemption, the $750 Homeowner Exemption, and the Household Personalty Exemption for the first time. ** The 1971 increase in assessed valuation was due to state legislation which required all counties to assess property at 25 percent of market value. Stanislaus County had previously been using a 20 percent factor. *** Consumer Price Index, published monthly by the Bureau of Labor Statistics, is the average change in prices of goods and services purchased by urban wage earners and clerical workers for day-to-day living.

COUNTY OF STANISLAUS
PROPERTY TAX CHARGES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Secured Tax Charge	Unsecured Tax Charge	Total Tax Charge	Collections Through June 30	Delinquent Balance	Ratio of Delinquency To Tax Charge
1965	$ 23,279,216.41	$ 2,299,891.85	$ 25,579,108.26	$ 25,099,519.64	$ 479,588.62	1.874%
1966	25,514,316.57	2,481,894.00	27,996,210.57	27,522,478.70	473,731.87	1.692%
1967	27,689,499.98	2,755,262.65	30,444,762.63	29,861,431.44	583,331.19	1.916%
1968	29,404,864.53	3,037,332.02	32,442,196.55	31,906,173.64	536,022.91	1.652%
1969	33,002,344.33	3,317,958.01	36,320,302.34	35,601,275.12	719,027.22	1.979%
1970	34,481,081.71	3,441,528.88	37,922,610.59	37,092,582.94	830,027.65	2.189%
1971	42,728,226.45	3,366,293.76	46,094,520.21	44,933,487.58	1,161,032.63	2.519%
1972	48,279,182.67	5,019,532.24	53,298,714.91	52,147,515.50	1,151,199.41	2.160%
1973	53,218,123.34	4,713,500.25	57,931,623.59	56,925,254.78	1,006,368.81	1.737%
1974	47,380,788.10	4,593,701.57	51,974,489.67	51,156,164.22	818,325.45	1.574%
1975	55,576,743.34	4,829,291.69	60,406,035.03	59,330,633.35	1,075,401.68	1.780%

TABLE V
SCHEDULE A

COMPARISON OF TOTAL TAX CHARGE WITH COLLECTIONS
FOR THE FISCAL YEAR ENDED
JUNE 30, 1975

	Secured Taxes 1974 - 75	Unsecured Taxes 1974 - 75	Total 1974 - 75
CHARGE			
Tax Collector's Roll	$ 52,276,063.90	$ 4,583,013.81	$ 56,859,077.71
Utility Roll	3,111,457.38		3,111,457.38
Penalty Charges - 1st Installment	53,885.97	13,979.74	67,865.71
Penalty Charges - 2nd Installment	66,131.29		66,131.29
Interest (Penal)	9,298.14	23,990.76	33,288.90
Costs	13,737.00		13,737.00
Net Board Adjustments	46,169.66	208,307.38	254,477.04
Total Charge	$ 55,576,743.34	$ 4,829,291.69	$ 60,406.035.03
COLLECTIONS			
Through June 30, 1975	$ 54,578,937.39	$ 4,751,695.96	$ 59,330,633.35
DELINQUENT BALANCE - June 30, 1975	$ 997,805.95	$ 77,595.73	$ 1,075,401.68